



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Eduardo Alvarez
DOCKET NO.: 19-08790.001-R-1
PARCEL NO.: 12-33-301-001

The parties of record before the Property Tax Appeal Board are Eduardo Alvarez, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$261,642
IMPR.: \$386,035
TOTAL: \$647,677

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1.75-story dwelling of brick and wood siding exterior construction with 5,939 square feet of living area.¹ The dwelling was constructed in 1980 and is approximately 39 years old. The dwelling has a reported effective age of 1992. Features of the home include a walk-out basement that is finished with a 3,000 square foot recreation room, central air conditioning, three fireplaces and a 1,308 square foot garage. The property also has a hot tub and a 594 square foot inground swimming pool. The property has an approximately 49,080 square foot site and is located in Lake Forest, Shields Township, Lake County.

¹ The Board finds the best description of the subject property is found in the property record card provided by the board of review, which contained a schematic diagram of the subject dwelling describing it as a 1.75-story design with an effective age of 1992 due to remodeling in 2000. The property record card also revealed the subject property contains a hot tub and an inground swimming pool, which was not reported by the appellant and was unrefuted in rebuttal by the appellant.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same assessment neighborhood code as the subject and located within .78 of a mile from the subject property. The comparables are improved with 1.8-story or 2-story dwellings of wood siding or brick exterior construction ranging in size from 4,876 to 5,819 square feet of living area. The dwellings range in age from 33 to 52 years old. The comparables each have a basement with 710 to 1,838 square feet of finished area. Each comparable has central air conditioning, two or five fireplaces and a garage ranging in size from 720 to 1,144 square feet of building area. The comparables have improvement assessments that range from \$159,697 to \$353,869 or from \$32.75 to \$61.02 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$303,928 or \$51.17 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$647,677. The subject property has an improvement assessment of \$386,035 or \$65.00 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject and located from approximately .04 to 1.28 miles from the subject property. The comparables are improved with 1-story, 1.5-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 5,126 to 6,322 square feet of living area. The dwellings were built from 1976 to 1995 with comparable #1 having a reported effective age of 1984. The comparables each have a basement, three of which have a recreation room that ranges in size from 1,573 to 2,338 square feet of finished area. Each comparable has central air conditioning, two to five fireplaces and a garage ranging in size from 644 to 1,008 square feet of building area. Comparable #1 has an inground swimming pool, comparable #2 has a flat barn and comparable #3 has a gazebo. The comparables have improvement assessments that range from \$335,068 to \$440,993 or from \$65.37 to \$69.76 per square foot of living area.

In response to the appellant's evidence, the board of review indicated on a duplicate copy of the appellant's grid analysis that the appellant's comparable #1 differs from the subject in that it has a wood siding exterior. The board of review also indicated that the subject has more basement finished area and a larger garage than the all of the appellant's comparables.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #4, as well as board of review comparable #1 due to their considerably smaller dwelling sizes when compared to the subject. The Board has also given less weight to board of review comparable #2 due to differences from the subject in location, design and it has a flat barn, not a feature of the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which are relatively similar to the subject in location, dwelling size, design and age. However, these comparables have inferior features when compared to the subject, in that each dwelling has a smaller basement with less finished area and a smaller garage. Furthermore, none of the comparables have a hot tub and an inground swimming pool, like the subject. Nevertheless, these four comparables have improvement assessments that range from \$281,365 to \$440,993 or from \$50.15 to \$69.76 per square foot of living area. The subject's improvement assessment of \$386,035 or \$65.00 per square foot of living area falls within the range established by the best comparables in the record and appears to be well supported given its superior features. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 21, 2022



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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