



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

APPELLANT: Carmelo Penarrovo  
DOCKET NO.: 20-00163.001-R-1  
PARCEL NO.: 02-10-401-013

The parties of record before the Property Tax Appeal Board are Carmelo Penarrovo, the appellant; 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:** \$15,955  
**IMPR.:** \$76,615  
**TOTAL:** \$92,570

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 2020 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 two-story dwelling of wood siding exterior construction with 2,392 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement, central air conditioning, a fireplace, and a 483 square foot garage. The property has an approximately 10,260 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends assessment inequity with respect to both the land and improvement assessments as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 9,310 to 10,120 square feet of land area and are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,418 to 2,508 square feet of living area. The dwellings were built in 2004 or 2005. Each home has a full basement, central air conditioning,

and a 440 square foot garage. One home has a fireplace. The comparables have land assessments of \$15,955 or from \$1.58 to \$1.71 per square foot of land area and improvement assessments ranging from \$76,689 to \$77,967 or from \$31.09 to \$32.03 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's land assessment to \$15,258 or \$1.49 per square foot of land area and a reduction in the subject's improvement assessment to \$76,371 or \$31.93 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 \$92,570. The subject property has a land assessment of \$15,955 or \$1.56 per square foot of land area and an improvement assessment of \$76,615 or \$32.03 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables. The comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 9,040 to 14,410 square feet of land area and are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,355 to 2,744 square feet of living area. The dwellings were built in 2004 or 2005. Each home has a basement, three of which have finished area, central air conditioning, and a garage ranging in size from 460 to 682 square feet of building area. Four homes each have a fireplace. The comparables have land assessments of \$15,954 or \$15,955 or from \$1.11 to \$1.76 per square foot of land area and improvement assessments ranging from \$78,036 to \$90,159 or from \$30.29 to \$35.41 per square foot of living area.

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

### **Conclusion of Law**

The appellant contends assessment inequity with regard to both the land and improvement assessments 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.

With regard to land assessment inequity, the record contains a total of eight equity comparables for the Board's consideration. These comparables have land assessments of \$15,954 or \$15,955 or from \$1.11 to \$1.76 per square foot of land area. The subject's land assessment of \$15,955 or \$1.56 falls within the range established by the best comparables in this record. Based on this record and after considering appropriate 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 land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With regard to improvement assessment inequity, the record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #1, #4, and #5, due to substantial differences from the subject in basement finish. The Board finds the best evidence of improvement assessment equity to be the appellant's comparables and the board of review's comparables #2 and #3, which are similar to the subject in dwelling size, age, location, and most features. These comparables have improvement assessments that range from \$76,689 to \$79,843 or from \$31.09 to \$33.60 per square foot of living area. The subject's improvement assessment of \$76,615 or \$32.03 per square foot of living area falls below the range established by the best comparables in terms of total improvement assessment and within the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from 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 improvement 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.

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Chairman



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Member



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Member



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Member



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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: July 19, 2022



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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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COUNTY

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