



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

APPELLANT: Genaro Mendez Vargas
DOCKET NO.: 20-00205.001-R-1
PARCEL NO.: 04-20-226-019

The parties of record before the Property Tax Appeal Board are Genaro Mendez Vargas, 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: \$6,339
IMPR.: \$40,746
TOTAL: \$47,085

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 one-story dwelling of vinyl siding exterior construction with 1,502 square feet of living area. The dwelling was built in 1956 and is approximately 64 years old. Features of the property include an unfinished full basement, two fireplaces, an attached garage with 286 square feet of building area and a detached garage with 576 square feet of building area. The subject also has a 340 square foot deck.¹ The property has an approximate 20,600 square foot site and is located in Zion, Zion Township, Lake County.

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

¹ The Board finds the best description of the subject property was found in the property record card provided by the board of review. The subject's attached and detached garages, as well as the wood deck were not disclosed by the appellant.

comparables that have the same assessment neighborhood code as the subject property and are located from .04 of a mile to 1.11 miles from the subject. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,206 to 1,744 square feet of living area. The homes range in age from 66 to 79 years old. Each comparable has an unfinished full basement and two comparables each have central air conditioning. The appellant reported that each comparable has a detached or attached garage; however, the appellant did not provide any information with respect to the size of the garages. The comparables have improvement assessments ranging from \$27,196 to \$39,249 or from \$20.42 to \$22.70 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$33,119 or \$22.05 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 \$47,085. The subject property has an improvement assessment of \$40,746 or \$27.13 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 property and located from .11 of a mile to 1.04 miles from the subject. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,500 to 1,704 square feet of living area. The homes were built from 1955 to 1963. Each comparable has a full unfinished basement, one comparable has central air conditioning, three comparables have one or two fireplaces, and each comparable has an attached garage ranging in size from 462 to 672 square feet of building area. Comparables #1, #2 and #4 also have detached garages with 768, 624 and 640 square feet of building area, respectively. In addition, the board of review disclosed that comparables #2 and #3 have wood decks. The comparables have improvement assessments ranging from \$40,804 to \$45,633 or from \$26.78 to \$28.57 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 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 eight comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables #1 and #2 due to differences from the subject dwelling in age and/or dwelling size. The Board gives less weight to the appellant's comparable #3 and board of review comparable #2 which are less proximate in location to the subject being over 1 mile from the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are similar to the subject dwelling in location, design, age, dwelling size and other features. The comparables have improvement assessments that range from \$33,713 to \$45,633

or from \$20.42 to \$26.70 per square foot of living area. The subject's improvement assessment of \$40,746 or \$27.13 per square foot of living area falls within the range established by the best comparables in this record on a per square foot basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment based on inequity is warranted.

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:

August 23, 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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COUNTY

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