



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

APPELLANT: Kevin Rodriguez
DOCKET NO.: 20-00820.001-R-1
PARCEL NO.: 06-35-107-037

The parties of record before the Property Tax Appeal Board are Kevin Rodriguez, 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 **A Reduction** 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: \$8,621
IMPR.: \$59,001
TOTAL: \$67,622

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 1.5-story dwelling of brick exterior construction with 2,165 square feet of living area. The dwelling was constructed in 1925 and has an effective date of construction of 1954. Features of the home include an unfinished partial basement, a fireplace and a 216 square foot garage. The property has an approximately 13,980 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement. In support of this argument, the appellant submitted information on eight equity comparables located in the same neighborhood code assigned to the subject and from .06 to .88 of a mile from the subject. The comparables consist of 1.5-story dwellings of brick or vinyl siding exterior construction. The dwellings were built between 1900 and 1952 with the oldest dwelling having a reported effective date of construction of 1925. The homes range in size from 1,512 to 2,340 square feet of living area. Seven of the comparables have unfinished basements.

Comparable #4 has central air conditioning and comparable #2 has a fireplace. Six of the comparables have garages ranging in size from 360 to 696 square feet of building area. The comparables have improvement assessments ranging from \$40,951 to \$63,194 or from \$25.20 to \$28.75 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$59,001 or \$27.25 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 \$72,933. The subject property has an improvement assessment of \$64,312 or \$29.71 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 located in the same neighborhood code assigned to the subject and from .11 to .74 of a mile from the subject. The comparables consist of 1.5-story dwellings of vinyl siding or brick and vinyl siding exterior construction. The dwellings were built between 1910 and 1949 with comparables #2 through #5 having reported effective dates of construction ranging from 1935 to 1964. The homes range in size from 1,899 to 2,288 square feet of living area. Each comparable has a basement, one of which has finished area. Each dwelling has central air conditioning and four comparables each have a fireplace. Each property has a garage ranging in size from 400 to 783 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$64,787 to \$80,412 or from \$33.14 to \$39.15 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant noted that the board of review comparables have larger garages, more bathrooms and each has central air conditioning which is not a feature of the subject dwelling. In addition, board of review comparable #1 has an inground swimming pool. Based on these differences in characteristics, the appellant contends his comparables are more similar to the subject dwelling.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of thirteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1, #3 and #8 based on their ages/effective ages and/or dwelling size and lack of a garage when compared to the subject. The Board has given reduced weight to appellant's comparable #6 due to its lack of a basement which is inferior to the subject dwelling. The Board

has given reduced weight to board of review comparable #1 due to its newer age/date of construction, partially finished basement and inground swimming pool which are each superior to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #4, #5 and #7 along with board of review comparables #2 through #5, which present varying degrees of similarity to the subject in age, dwelling size and some features. These eight comparables have improvement assessments that range from \$53,485 to \$80,412 or from \$26.31 to \$39.15 per square foot of living area. The subject's improvement assessment of \$64,312 or \$29.71 per square foot of living area falls within the range established by the best comparables in this record, but appears to be excessive given the subject's lack of air conditioning, similar to appellant's comparables that range from \$26.31 to \$28.75 per square foot of living area. In contrast, the Board finds that downward adjustments would be necessitated to the best board of review comparables which feature central air conditioning and present similar dates of construction/effective ages along with similar dwelling sizes to the subject. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is 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: July 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kevin Rodriguez
288 HARDING ST
GRAYSLAKE, IL 60030

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085