



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

+APPELLANT: John Montejo
DOCKET NO.: 20-00842.001-R-1
PARCEL NO.: 02-05-402-016

The parties of record before the Property Tax Appeal Board are John Montejo, 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: \$22,364
IMPR.: \$51,507
TOTAL: \$73,871

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 wood siding exterior construction with 1,464 square feet of living area. The dwelling was built in 1970 and is approximately 50 years old. Features of the property include an unfinished partial basement, central air conditioning, one fireplace, and an attached garage with 440 square feet of building area. The property has an approximate 8,712 square foot site and is located in Antioch, Antioch 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 three equity comparables that have the same assessment neighborhood code as the subject property and located within .18 of a mile from the subject. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,088 to 1,392 square feet of living area. The homes range in age from 52 to 65 years old. Each comparable has a crawl

space foundation and a garage ranging in size from 319 to 448 square feet of building area. One comparable has central air conditioning and one comparable has one fireplace. The comparables have improvement assessments ranging from \$32,129 to \$44,371 or from \$29.53 to \$32.92 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$46,018 or \$31.43 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 \$73,871. The subject property has an improvement assessment of \$51,507 or \$35.18 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 within .37 miles from the subject. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,408 to 1,578 square feet of living area. The homes were built from 1967 to 1975 with comparables #1 and #3 having effective built dates of 1985 and 1992, respectively. Two comparables have either a crawl space of concrete slab foundation, and two comparables each have a full basement with finished area. Each comparable has central air conditioning and a garage ranging in size from 294 to 624 square feet of building area. Two comparables each have central air conditioning and three comparables each have one fireplace. The board of review also disclosed that comparable #3 has an enclosed boathouse. The comparables have improvement assessments ranging from \$47,454 to \$71,374 or from \$33.70 to \$48.75 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 seven comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables and board of review comparables #3 and #4 due to their lack of basements when compared to the subject. In addition, board of review comparable #3 has an enclosed boathouse which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which are similar to the subject dwelling in location, design, age, dwelling size and some features. However, each comparable has a finished basement, unlike the subject, and one comparable lacks both central air conditioning and a fireplace which are features of the subject. Nevertheless, these comparables have improvement assessments of \$58,913 and \$71,374 or \$41.66 and \$48.75 per square foot of living area. The subject's improvement assessment of \$51,507 or \$35.18 per square foot of living area falls below the assessments of the two best

comparables in this record on a per square foot basis. After considering adjustments to the two 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 based on inequity is not 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: September 20, 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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