



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

APPELLANT: Giuliano Lopez
DOCKET NO.: 20-01077.001-R-1
PARCEL NO.: 06-28-125-010

The parties of record before the Property Tax Appeal Board are Giuliano Lopez, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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: \$4,925
IMPR.: \$28,773
TOTAL: \$33,698

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 with vinyl siding exterior construction containing 1,179 square feet of living area.¹ The dwelling was constructed in 1944 but has a 1962 effective age. Features of the home include a crawl-space foundation and a fully finished attic. The property has a 4,790 square foot site and is located in Round Lake Park, Avon Township, Lake County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted assessment information on three equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with one-story dwellings containing from 1,095 to 1,165 square

¹ The Board finds the subject has a fully finished attic, based on the subject's Property Record Card (PRC) submitted by the board of review, which was not refuted by the appellant.

feet of living area. The dwellings were built from 1947 to 1949. Each comparable has a crawl-space foundation and one comparable has a detached 360 square foot garage. The comparables have improvement assessments ranging from \$23,284 to \$24,878 or from \$20.73 to \$22.72 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,698. The subject property has an improvement assessment of \$28,773 or \$24.40 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 that are located within the same neighborhood code as the subject. The comparables are improved with one-story dwellings containing from 1,053 to 1,284 square feet of living area. The dwellings were built from 1945 to 1962 but have effective ages ranging from 1964 to 1977. Each comparable has a crawl-space foundation and a detached garage ranging in size from 400 to 750 square feet of building area. Four comparables have a fully finished attic and central air conditioning. The comparables have improvement assessments ranging from \$32,515 to \$36,524 or from \$26.12 to \$31.68 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 with respect to the subject's improvement 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 parties submitted a total of 10 equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1, as well as the board of review's comparables, due to their detached garage feature, unlike the subject. The Board finds the appellant's remaining comparables are similar to the subject in location, style, size and most features. However, each has a considerably older dwelling, when compared to the subject's effective age, and the record is void as to whether the comparables have a fully finished attic, like the subject. Nevertheless, the best comparables have improvement assessments of \$23,284 and \$24,271 or \$20.73 and \$20.83 per square foot of living area. The subject's improvement assessment of \$28,773 or \$24.40 per square foot of living area falls above the improvement assessments of the best comparables in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their older dwellings, the Board finds the subject's higher improvement assessment is justified. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment 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:

October 18, 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

Giuliano Lopez, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

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