



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

APPELLANT: Francis Foronda  
DOCKET NO.: 20-01784.001-R-1  
PARCEL NO.: 14-21-202-011

The parties of record before the Property Tax Appeal Board are Francis Foronda, the appellant, by Jennifer Blanc, Attorney at Law, 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 **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:** \$ 23,933  
**IMPR.:** \$116,450  
**TOTAL:** \$140,383

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 frame exterior construction with 2,401 square feet of living area.<sup>1</sup> The dwelling was constructed in 1988 and is approximately 32 years old. Features of the home include a basement, central air conditioning, a fireplace and a 504 square foot garage. The property has an approximately 10,500 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellant contends lack of assessment equity concerning the improvement assessment and overvaluation of the property as the bases of the appeal along with the submission of a brief prepared by counsel including color photographs of the subject and comparable dwellings. In

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<sup>1</sup> While the appellant reported a dwelling size of 2,919 square feet of living area, there is no data to support the calculation. In contrast, the board of review reported a dwelling size of 2,401 square feet of living area with a property record card including a schematic drawing supporting the calculation. The Board finds the best evidence of the subject's dwelling size is found in the property record card.

support of these arguments, the appellant submitted information on five comparable properties with both equity and sales data. Four of the appellant's comparables are located in the same neighborhood code as is assigned to the subject property and are from .06 to .50 of a mile from the subject. The comparables have sites that range in size from 10,010 to 18,533 square feet of land area which are improved with two-story dwellings of frame exterior construction. The dwellings range in size from 1,940 to 2,418 square feet of living area. The homes range in age from 32 to 50 years old and four of the homes each have a basement. Features of the dwellings include central air conditioning, a fireplace and a garage ranging in size from 380 to 504 square feet of building area. These comparables sold from May to September 2019 for prices ranging from \$333,000 to \$425,000 or from \$138.96 to \$177.01 per square foot of living area, land included. The comparables have improvement assessments ranging from \$92,817 to \$122,775 or from \$38.62 to \$51.39 per square foot of living area.

Based on this evidence, the appellant's petition requested a reduced total assessment of \$130,654, which would reflect a market value of approximately \$392,000 or \$163.27 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%. As part of the petition, the appellant requested a reduced improvement assessment of \$106,721 or \$44.45 per square foot of living area, when applying a dwelling size of 2,401 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$151,452. The subject's assessment reflects a market value of \$454,947 or \$189.48 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$127,519 or \$53.11 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three comparables with both equity and sales data. None of the comparables are located in the same neighborhood code as is assigned to the subject property. The properties are reported to be from .69 to .99 of a mile from the subject. The comparables have sites that range in size from 9,940 to 12,210 square feet of land area which are improved with two-story dwellings of frame exterior construction. The dwellings range in size from 2,250 to 2,394 square feet of living area. The homes are either 29 or 31 years old and feature a basement, central air conditioning, a fireplace and a garage containing either 400 or 715 square feet of building area. These comparables sold from March 2019 to June 2020 for prices of either \$460,000 or \$476,000 or from \$198.28 to \$204.44 per square foot of living area, land included. The comparables have improvement assessments ranging from \$114,502 to \$124,187 or from \$49.35 to \$51.87 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 the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted on grounds of overvaluation.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #5 as this dwelling lacks a basement foundation and is much older than the subject dwelling of 32 years old with a basement. The Board has given reduced weight to the three comparable sales presented by the board of review which are distant from the subject dwelling as compared to the remaining comparables from the appellant which are in closer proximity to the subject.

The Board finds the best evidence of market value on this record are appellant's comparables #1 through #4 which are each similar to the subject in age, location, design, exterior construction, foundation type and several features. These comparables sold from May to September 2019 for prices ranging from \$333,000 to \$425,000 or from \$162.43 to \$177.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$454,947 or \$189.48 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Furthermore, the Board finds that the subject property is highly similar in most respects to appellant's comparable #2 and #3 which sold in May and June 2019 for prices of \$16.42 and \$177.01 per square foot of living area, including land. Based on the best market value evidence in the record and after giving due consideration to appropriate adjustments to the best comparable sales in the record when compared to the subject, the Board finds a reduction in the subject's assessment is warranted.

In the alternative, the taxpayer contends assessment inequity concerning the improvement as a 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). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds that the subject property is now equitably assessed and no further reduction in the subject's assessment is warranted for lack of assessment equity.

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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