



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

APPELLANT: Kimberly Bonilla
DOCKET NO.: 20-03819.001-R-1
PARCEL NO.: 15-16-401-016

The parties of record before the Property Tax Appeal Board are Kimberly Bonilla, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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: \$30,574
IMPR.: \$118,372
TOTAL: \$148,946

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-story ranch dwelling of wood siding exterior construction with 2,394 square feet of living area. The dwelling was constructed in 1961 and has an effective age of 1977. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a detached garage containing 1,025 square feet of building area. The property has a 20,040 square foot site and is located in Prairie View, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal.¹ The appellant did not challenge the land assessment. In support of this argument, the appellant submitted a grid analysis with

¹ The appellant marked “comparable sales” as the only basis of the appeal and provided assessment information on five comparable properties with no sales data in spite of the appellant’s counsel stating in his brief that he submitted five comparable properties “that sold close to the lien date of January 1, 2020.” As the board of review responded

information on five comparable properties located within .48 of a mile from the subject property. The properties are improved with 1-story, 2-story, and tri-level dwellings ranging in size from 2,156 to 2,564 square feet of above-ground living area. The homes were built from 1951 to 1965 and have effective ages ranging from 1956 to 1985. Comparable #1 features a crawl space foundation; comparable #2 has a full unfinished basement; comparables #3 and #4 are tri-level homes with finished lower levels and unfinished basements; and comparable #5 has a concrete slab foundation. Four comparables each have central air conditioning, three homes each have a fireplace, and each comparable has an attached or a detached garage ranging in size from 361 to 1,040 square feet of building area. Comparable #3 has both an attached garage with 361 square feet of building area and a detached garage with 780 square feet of building area. The properties have improvement assessments ranging from \$67,226 to \$102,520 or from \$31.18 to \$41.21 per square foot of living area.

Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$89,686 or \$37.46 per square foot of living area and that the total assessment be reduced to \$120,260, which would reflect an estimated market value of \$360,816 or \$150.72 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,946. The subject's assessment reflects an approximate market value of \$447,420 or \$186.89 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 has an improvement assessment of \$118,372 or \$49.45 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis containing information on three comparable properties with both sales and assessment data. The comparables are located from .42 of a mile to 2.55 miles from the subject property. The comparables have sites ranging in size from 9,730 to 43,560 square feet of land area and are improved with a 1-story, a 1.5-story and a split-level home² of wood siding, brick, or wood siding and brick exterior construction ranging in size from 2,306 to 2,880 square feet of above-ground living area. The dwellings were constructed from 1980 to 1985. Comparables #1 and #2 each feature a basement with comparable #1 having a 1,953-square foot recreation room. Comparable #3 is built on a concrete slab foundation. Two comparables each have central air conditioning and each home has one or two fireplaces and a garage ranging in size from 690 to 1,000 square feet of building area. The comparables each sold in October 2020 for prices ranging from \$345,000 to \$495,000 or from \$149.61 to \$175.12 per square foot of above-ground living area, including land. The comparables have improvement assessments ranging from \$97,126 to \$127,742 or from \$42.12 to \$48.32 per square foot of above-ground living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

by providing three comparable sales along with building assessment information, the Board will analyze both overvaluation (market value) and uniformity (equity in assessment) arguments.

² The grid submitted by the board of review depicts comparable #3 as a 2-story dwelling with 720 square feet of ground floor area and 2,306 square feet of above ground living area. Based on this information, the Board will consider this comparable as a split-level home.

Conclusion of Law

The appellant contends in part that 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to the overvaluation argument, the record contains three comparables with sales data that were submitted by the board of review. The appellant's comparables have no sales date and thus will not be considered by the Board in its analysis of overvaluation (market value) argument. The Board finds comparables #2 and #3 differ from the subject in physical proximity, lot size, design, dwelling size foundation and/or other features suggesting that adjustments are needed to these comparables for differences from the subject. The board of review comparable #1 more closely resembles the subject property in terms of design, age, dwelling size, garage size and some features. However, this comparable has a larger lot relative to the subject's site, has a basement which is finished with a recreation room, dissimilar to the subject's crawl space foundation, and is slightly newer in age suggesting that downward adjustments are needed to this comparable due to the aforementioned superior features in order to make it more equivalent to the subject. Nevertheless, the only comparables in this record that contain sales data sold in October 2020 for prices ranging from \$345,000 to \$495,000 or from \$149.61 to \$175.12 per square foot of above-ground living area, including land. The subject's assessment reflects a market value of \$447,420 or \$186.89 per square foot of living area, land included, which falls within the range of the only comparable sales in this record in terms of overall value and above the range on a per square foot basis. However, the subject's higher per square foot price is logical given the subject's smaller dwelling size relative to two of the three comparable sales and given the principle of economies of scale which dictates that as the size of the dwelling decreases, its price per square foot increases, and vice-versa. After considering adjustments to the comparables for differences from the subject, the Board finds that based on this evidence, the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and, therefore, no reduction in the subject's assessment is warranted on the grounds of overvaluation.

The record reflects that assessment inequity is an alternate 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 eight comparable properties containing assessment data, none of which are particularly similar to the subject dwelling in all respects. Nevertheless, the Board gave less weight to appellant's comparable #5 which appears to be an outlier given its

substantially lower improvement assessment relative to the remaining comparables in the record. The Board also gave less weight to board of review comparable #3 due to being least proximate in distance from the subject. Although the remaining comparables differed from the subject in design, dwelling size, and foundation, the Board has considered upward and downward adjustments to these comparable for inferior and superior characteristics when compared to the subject. These comparables have improvement assessments ranging from \$89,417 to \$127,742 or from \$34.87 to \$48.32 per square foot of above-ground living area. The subject's improvement assessment of \$118,372 or \$49.45 per square foot of living area falls within the range established by the best equity comparables in this record in terms of overall improvement assessment and slightly above the range on a per square foot basis. After considering necessary adjustments to the comparables for differences in some features when compared to the subject, the Board finds that the appellant did not demonstrate by clear and convincing evidence that the subject is inequitably assessed. Therefore, the Board finds that a reduction in the subject's improvement assessment is not warranted on the grounds of uniformity.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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

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: February 21, 2023



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

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