



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

APPELLANT: Jose Luis Flores  
DOCKET NO.: 20-04462.001-R-1  
PARCEL NO.: 08-07-204-031

The parties of record before the Property Tax Appeal Board are Jose Luis Flores, the appellant, by James Pollard, Attorney at Law in Lindenhurst; 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:** \$18,424  
**IMPR.:** \$58,405  
**TOTAL:** \$76,829

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 split-level dwelling of brick exterior construction with 1,745 square feet of living area. The dwelling was constructed in 1965. Features of the home include a lower level with finished area, a basement, a fireplace, and a 418 square foot garage. The property has an approximately 17,980 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends assessment inequity regarding both the land and improvement assessments as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within the same assessment neighborhood code as the subject and within 0.18 of a mile from the subject. The parcels range in size from 7,470 to 9,880 square feet of land area and are improved with split-level homes of brick or wood siding

exterior construction ranging in size from 1,488 to 1,860 square feet of living area.<sup>1</sup> The dwellings were built in 1966. Two homes each have a basement and a fireplace and one home has central air conditioning. Each home has a lower level with finished area and a garage ranging in size from 456 to 620 square feet of building area. The comparables have land assessments ranging from \$8,951 to \$11,843 or \$1.20 per square foot of land area and have improvement assessments ranging from \$50,125 to \$58,682 or from \$31.55 to \$34.17 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,829. The subject property has a land assessment of \$18,424 or \$1.02 per square foot of land area and an improvement assessment of \$58,405 or \$33.47 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 where comparables #2, #4, and #5 are the same properties as the appellant's comparables #1, #3, and #2, respectively. Comparables #1 and #3 are located within the same assessment neighborhood code as the subject and within 0.23 of a mile from the subject. These two comparables have 7,340 or 7,700 square foot sites improved with split-level homes of aluminum siding exterior construction with 1,456 or 1,656 square feet of living area. The dwellings were built in 1961 or 1977. Each home has a lower level with finished area and a 440 or 924 square foot garage. Comparable #1 has a basement, central air conditioning, a fireplace, and a greenhouse. These two comparables have land assessments of \$8,806 and \$9,230 or \$1.20 per square foot of land area and have improvement assessments of \$44,472 and \$63,701 or of \$30.54 and \$38.47 per square foot of living area, respectively. Based on this evidence the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant 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.

With respect to land assessment inequity, the record contains a total of five equity comparables, with three common comparables, for the Board's consideration, which are similar to the subject in location but are significantly smaller sites than the subject. These comparables have land assessments that range from \$8,806 to \$11,843 or \$1.20 per square foot of land area. The subject's land assessment of \$18,424 or \$1.02 per square foot of living area falls above the range established by the best comparables in terms of total land assessment but below the range on a

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<sup>1</sup> Additional details for these comparables, which are common to both parties, are found in the board of review's evidence.

per square foot basis, which is logical given the subject is a larger site than the comparables. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to improvement assessment inequity, the record contains a total of five equity comparables, with three common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparable #3/board of review's comparable #4 and the board of review's comparable #3, due to substantial differences from the subject in dwelling size. The Board gives less weight to the board of review's comparable #1, which is a much newer home than the subject dwelling, has a significantly larger garage, and has a greenhouse which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1/board of review's comparable #2 and the appellant's comparable #2/board of review's comparable #5, which are more similar to the subject in dwelling size, age, location, and features, although one comparable lacks a basement that is feature of the subject and has central air conditioning that is not a feature of the subject, suggesting adjustments to this comparable would be needed to make it more equivalent to the subject. These most similar comparables have improvement assessments of \$53,855 and \$58,682 or of \$34.17 and \$31.55 per square foot of living area, respectively. The subject's improvement assessment of \$58,405 or \$33.47 per square foot of living area is bracketed by the two best comparables in this record. Based on this record and after considering appropriate adjustments to the 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 is not 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.

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Chairman



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Member



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Member



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Member



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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: March 21, 2023



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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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