



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

APPELLANT: Lysett Carrasco
DOCKET NO.: 21-00335.001-R-1
PARCEL NO.: 04-17-202-005

The parties of record before the Property Tax Appeal Board are Lysett Carrasco, the appellant; 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: \$4,652
IMPR.: \$39,874
TOTAL: \$44,526

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 2021 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 aluminum siding exterior construction with 986 square feet of living area. The dwelling was constructed in 1998. Features of the home include a finished lower level, central air conditioning, and a 465 square foot garage. The property has an approximately 6,430 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with split-level homes of aluminum or wood siding exterior construction ranging in size from 768 to 1,144 square feet of living area. The dwellings were built from 1959 to 1989. Each home has a lower level, three of which have finished area. Three homes have central air conditioning and three homes each have a garage ranging in size from

616 to 768 square feet of building area. The comparables have improvement assessments ranging from \$25,917 to \$37,622 or from \$29.83 to \$33.83 per square foot of living area.

The appellant submitted a brief asserting that two of the comparables are located between the same two ravines and near the same park as the subject. The appellant argued that all similar homes in the subject's neighborhood should be considered, not only homes in the immediate vicinity of the subject. The appellant further contended that the subject in a worse condition than neighboring properties due to neglect by prior owners.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,526. The subject property has an improvement assessment of \$39,874 or \$40.44 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 located within the same assessment neighborhood code as the subject. The comparables are improved with split-level homes of aluminum or vinyl siding exterior construction ranging in size from 931 to 1,122 square feet of living area. The dwellings were built in 1997 or 1998. Each home has a finished lower level, central air conditioning, and a garage ranging in size from 460 to 504 square feet of building area. One home has a fireplace. The comparables have improvement assessments ranging from \$44,725 to \$46,635 or from \$41.56 to \$48.10 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant requested a reduction in the subject's land assessment based on the evidence submitted by the parties, which the appellant acknowledged was not requested in the appeal petition.¹ The appellant argued that the board of review's comparables were all very close in proximity to the subject within a limited geographical area. The appellant also argued that although the subject home is newer than the appellant's comparables, the subject is more similar to these properties due to its condition. The appellant also submitted in rebuttal a grid analysis of an additional four comparables.²

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

¹ The appellant requested a reduction in the land assessment for the first time in rebuttal. Section 1910.30(j) of the Board's rules requires that the appellant's assessment claim be made in the appeal petition or an amendment thereto. Because this reduction was not sought in the appeal petition or an amendment thereto, the Board finds this request is untimely.

² These comparables were presented for the first time in rebuttal. Section 1910.66(c) of the Board's rules does not permit new evidence to be presented in rebuttal, and thus, the Board shall not further consider these additional comparables.

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.

As an initial matter, the Board finds the appellant has not demonstrated that the subject has condition issues. Although the appellant argued the subject was neglected by a prior owner, the appellant presented no photographs or other evidence of the subject's condition as of the January 1, 2021 assessment date.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3, and #4, which are substantially older homes than the subject. Moreover, the appellant's comparable #3 is an approximately 22% smaller home than the subject dwelling. The Board also gives less weight to the appellant's comparable #1, which lacks a garage that is a feature of the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables, which are more similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments that range from \$44,725 to \$46,635 or from \$41.56 to \$48.10 per square foot of living area. The subject's improvement assessment of \$39,874 or \$40.44 per square foot of living area falls below the range established by the 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 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.

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: March 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

AGENCY

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