



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

APPELLANT: Eduardo Alvarez
DOCKET NO.: 21-00555.001-R-1
PARCEL NO.: 12-33-301-001

The parties of record before the Property Tax Appeal Board are Eduardo Alvarez, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake County Board of Review.¹

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: \$265,069
IMPR.: \$291,642
TOTAL: \$556,711

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 1.75-story dwelling of brick and wood siding exterior construction with 5,939 square feet of living area.² The dwelling was constructed in 1980 and is approximately 41 years old. The dwelling has a reported effective age of 1992 due to remodeling in 2000. Features of the home include a walk-out basement with 3,000 square feet of finished area, central air conditioning, three fireplaces, a 1,308 square foot garage and a 594 square foot inground swimming pool. The property has an approximately 49,080 square foot site and is located in Lake Forest, Shields Township, Lake County.

¹ The parties agreed to forego the scheduled virtual hearing on this case and have the Board issue a decision based on the evidence in the record.

² The Board finds the best description of the subject property is found in the property record card provided by the board of review, which disclosed the subject property contains and inground swimming pool that was not reported by the appellant and was unrefuted by the appellant.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with 1-story, 1.5-story or 2-story dwellings of brick or wood siding exterior construction that range in size from 5,652 to 5,975 square feet of living area. The homes range in age from 27 to 39 years old. Each comparable has a basement, three with finished area, central air conditioning, one to four fireplaces and a garage ranging in size from 832 to 875 square feet of building area. The comparables have improvement assessments that range from \$204,871 to \$260,100 or from \$35.16 to \$43.53 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$240,232 or \$40.45 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$556,711. The subject has an improvement assessment of \$291,642 or \$49.11 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 located in the same assessment neighborhood code as the subject property. Board of review comparable #4 is the same property as the appellant's comparable #4. The comparables are improved with 1.5-story, 1.75-story or 2-story dwellings of brick exterior construction that range in size from 5,012 to 5,985 square feet of living area. The homes were built from 1976 to 1990 with comparables #1 and #5 having effective years built of 1985 and 1984, respectively. Each comparable has a basement with finished area, central air conditioning, two to six fireplaces and a garage ranging in size from 644 to 1,144 square feet of building area. Comparables #1, #3 and #5 each have an inground swimming pool. The comparables have improvement assessments that range from \$260,100 to \$443,880 or from \$43.53 to \$74.17 per square foot of living area. 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.

The record contains eight equity comparables for the Board's consideration, as one property was common to both parties. The Board gives less weight to the appellant's comparables #1 and #2 which lack a finished basement in contrast to the subject's 3,000 square foot of finished basement area and/or is 1-story in design when compared to the subject's 1.75-story style dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4 along with the board of review comparables, including the parties' common property. These six comparables are relatively similar to the subject in location and age or effective age but have varying degrees of similarity to the subject in dwelling size, finished basement area and presence of an inground swimming pool, suggesting adjustments are needed to make these properties more equivalent to the subject. These comparables have improvement assessments that range from \$244,061 to \$443,880 or from \$43.18 to \$74.17 per square foot of living area. The subject's improvement assessment of \$291,642 or \$49.11 per square foot of living area falls within the range established by the best comparables in this record. 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: _____

December 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Eduardo Alvarez, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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