



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

APPELLANT: Kevin Rodriguez  
DOCKET NO.: 21-02776.001-R-1  
PARCEL NO.: 06-35-107-037

The parties of record before the Property Tax Appeal Board are Kevin Rodriguez, 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 **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:** \$9,061  
**IMPR.:** \$62,010  
**TOTAL:** \$71,071

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 1.5-story dwelling of brick exterior construction with 2,165 square feet of living area. The dwelling was constructed in 1925 and has an effective date of construction of 1954. Features of the home include a basement, a fireplace, and a 216 square foot garage. The property has an approximately 13,980 square foot site and is located in Grayslake, Avon 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 six equity comparables<sup>1</sup> located within the same assessment neighborhood code as the subject. The comparables are improved with 1.5-story homes of vinyl siding or brick and vinyl siding exterior construction ranging in size from 1,512 to 2,340 square feet of living area. The dwellings were built from 1900 to 1952 with the oldest home having an effective date of construction of 1925.

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<sup>1</sup> The two comparables on the second page of the grid analysis are renumbered as comparables #5 and #6.

Each home has a basement, one home has central air conditioning, and five homes each have a garage ranging in size from 360 to 696 square feet of building area. The comparables have improvement assessments ranging from \$43,040 to \$66,417 or from \$26.48 to \$29.94 per square foot of living area.

As part of the appeal, the appellant also disclosed that the subject property is an owner-occupied residence.

The Board further takes judicial notice that this property was the subject matter of an appeal before the Board the prior year under Docket Number 20-00820.001-R-1. In that appeal the Board issued a decision lowering the assessment of the subject property to \$67,622 based on the evidence submitted by the parties.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$59,001 or \$27.25 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 \$76,653. The subject property has an improvement assessment of \$67,592 or \$31.22 per square foot of living area.

Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2021 an equalization factor of 1.051 was applied to non-farm properties in Avon Township.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1.5-story homes of brick, vinyl siding, or brick and vinyl siding exterior construction ranging in size from 1,899 to 2,114 square feet of living area. The dwellings were built from 1910 to 1952 with comparables #1 through #4 having effective dates of construction ranging from 1951 to 1964. Each home has a basement and a garage ranging in size from 400 to 975 square feet of building area. Four homes have central air conditioning and three homes each have a fireplace. The comparables have improvement assessments ranging from \$68,091 to \$85,543 or from \$34.83 to \$41.15 per square foot of living area.

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

In written rebuttal, the appellant argued that the board of review's comparables have larger garages than the subject, four comparables have more bathrooms than the subject, and four comparables have central air conditioning unlike the subject.

### **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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Board for the 2020 tax year under Docket No. 20-00820.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$67,622. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2021 tax years are within the same general assessment period and an equalization factor of 1.051 was applied in Avon Township in 2021. Furthermore, the decision of the Board for the 2020 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$71,071 ( $\$67,622 \times 1.051$ ), which is less than the 2021 assessment of the subject property of \$76,653.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains a total of eleven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #3, #5, and #6, due to substantial differences from the subject in effective age. Moreover, the appellant's comparable #2 lacks a garage which is a feature of the subject and the appellant's comparable #3 has central air conditioning unlike the subject. The Board gives less weight to the board of review's comparables #2 through #5, which feature central air conditioning unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and the board of review's comparable #1, which are similar to the subject in dwelling size, effective age, location, and some features, although these comparables have much larger garages than the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables have improvement assessments of \$63,422 and \$69,022 or of \$29.21 and \$35.52 per square foot of living area. The subject's improvement assessment as reduced herein of \$62,010 or \$28.64 per square foot of living area falls below the best comparables in this record, which is logical given the subject's smaller garage size.

Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds that the comparables demonstrate the subject property, once reduced as an owner-occupied property, is correctly valued for assessment purposes.

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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COUNTY

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