



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

APPELLANT: Poniente Properties, LLC  
DOCKET NO.: 21-03045.001-R-1  
PARCEL NO.: 08-05-103-038

The parties of record before the Property Tax Appeal Board are Poniente Properties, LLC, the appellant, by attorney Ted Bond, of the Law Offices of Thaddaus M. Bond Jr. in Libertyville; 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:** \$7,840  
**IMPR.:** \$42,615  
**TOTAL:** \$50,455

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 one-story dwelling of aluminum siding exterior construction with 1,025 square feet of living area. The dwelling was constructed in 1959. Features of the home include an unfinished basement, central air conditioning, and a garage containing 418 square feet of building area. The property has a 7,200 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends assessment inequity with regard to both the land and improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the subject's assessment neighborhood. The comparables consist of one-story dwellings of aluminum siding exterior construction containing either 1,025 or 1,118 square feet of living area. The homes were built from 1958 to 1961. Each dwelling has an unfinished basement, two comparables have central air conditioning, and one comparable has

a garage containing 320 square feet of building area. The comparables have parcels ranging from 7,120 to 7,370 square feet of land area. The comparables have land assessments ranging from \$7,751 to \$8,020 or \$1.09 per square foot of land area. The comparables have improvement assessments ranging from \$39,016 to \$42,099 or from \$37.66 to \$40.13 per square foot of living area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$7,666 or \$1.06 per square foot of land area and the improvement assessment be reduced to \$32,330 or \$31.54 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 \$50,455. The subject property has a land assessment of \$7,840 or \$1.09 per square foot of land area, and an improvement assessment of \$42,615 or \$41.58 per square foot of living area. The board of review did not submit any evidence in support of the assessments.

### **Conclusion of Law**

The taxpayer 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 Board finds the only evidence of assessment inequity to be the comparables submitted by the appellant. With respect to the land assessment, the comparables have land assessments ranging from \$7,751 to \$8,020 or \$1.09 per square foot of land area. The subject's land assessment of \$7,840 or \$1.09 per square foot of land area is within the range established by the only comparables in the record on an overall basis and equivalent to the comparables on a per-square-foot basis. The Board finds that 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 assessment is not justified.

With respect to the improvement assessment, the comparables have improvement assessments ranging from \$39,016 to \$42,099 or from \$37.66 to \$40.13 per square foot of living area. The subject's improvement assessment of \$42,615 or \$41.58 is above the range of the only comparables in the record, however, the Board finds this logical given that none of the comparables has both central air conditioning and a garage, both of which are features of the subject. Based on this record and after considering adjustments for differences when compared to 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.

In conclusion, on this record the Board finds no adjustments are warranted on either the subject's land or improvement assessments in light of this 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



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:

October 17, 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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COUNTY

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