



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

APPELLANT: Evelia Hernandez Carmen Duran
DOCKET NO.: 21-03684.001-R-1
PARCEL NO.: 06-28-113-021

The parties of record before the Property Tax Appeal Board are Evelia Hernandez Carmen Duran, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$6,272
IMPR.: \$33,678
TOTAL: \$39,950

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 ranch-style dwelling of vinyl siding exterior construction with 1,116 square feet of living area. The dwelling was constructed in 1941 with an effective age of 1972. Features of the home include a crawl space foundation, central air conditioning, and two fireplaces. The property has an approximately 4,356 square foot site and is located in Round Lake Park, Lake Zurich Township, Lake County.

The appellant contends assessment inequity with regard to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on eight equity comparables located in the same assessment neighborhood code as the subject property and within 0.56 of a mile from the subject. The comparables are improved with 1-story homes of vinyl or wood siding exterior construction ranging in size from 1,034 to 1,182 square feet of living area. The homes were built from 1933 to 1943. Each home is reported to lack both a

basement and a garage. One comparable has central air conditioning. One comparable has one fireplace. The comparables have improvement assessments ranging from \$20,817 to \$31,428 or from \$20.13 to \$26.59 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$24,073 or \$21.57 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 \$39,950. The subject property has an improvement assessment of \$33,678 or \$30.18 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 and within 0.37 of a mile from the subject. Board of review comparable #4 is the same property as the appellant's comparable #8. The comparables are improved with ranch-style homes of vinyl or wood siding exterior construction ranging in size from 1,066 to 1,182 square feet of living area. The homes were built from 1940 to 1964 and have effective ages ranging from 1963 to 1979. Each home has a crawl space foundation. Three comparables each have central air conditioning. Two comparables each have one fireplace. Three comparables each have a garage that ranges in size from 374 to 528 square feet of building area. The comparables have improvement assessments ranging from \$30,947 to \$34,794 or from \$26.32 to \$30.41 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's improvement assessment.

In written rebuttal, the appellant critiqued the board of review's five suggested comparables for age and garage amenity. The appellant opined that board of review comparables #1, #2, and #5 were not acceptable comparables. The appellant also provided a grid analysis of both parties' comparables and one with the suggested best comparables. Based on the evidence presented, the appellant' counsel argued that the subject was overassessed and a reduction as requested by the appellant was warranted.

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 a total of twelve equity comparables for the Board's consideration, with one comparable shared by the parties. The Board gives less weight to board of review comparables #1, #2, and #5 due to their garage amenity, which the subject lacks.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which includes the common comparable. These comparables are similar to the subject in

location, age/effective age, dwelling size, and with varying degrees of similarity in other features. Seven comparables lack central air conditioning and each comparable differs from the subject in fireplace amenity with seven of these comparables lacking a fireplace and two comparables only having one fireplace, in contrast to the subject's two fireplaces. These aforementioned differences would require upward adjustments to the best comparables to make them more equivalent to the subject. Nevertheless, these comparables have improvement assessments ranging from \$20,817 to \$34,794 or from \$20.13 to \$30.41 per square foot of living area. The subject's improvement assessment of \$33,678 or \$30.18 per square foot of living area falls within 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: February 20, 2024



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

Evelia Hernandez Carmen Duran, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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