



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

APPELLANT: Jorge Salinas Jr.
DOCKET NO.: 21-03745.001-R-1
PARCEL NO.: 07-31-101-005

The parties of record before the Property Tax Appeal Board are Jorge Salinas Jr., 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: \$9,855
IMPR.: \$53,040
TOTAL: \$62,895

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 tri-level dwelling of wood siding exterior construction with 1,004 square feet of above ground living area. The dwelling was constructed in 1976. Features of the home include a finished lower level, central air conditioning, a fireplace and a 616 square foot garage. The property has an 8,100 square foot site and is located in Grayslake, Warren Township, Lake County.

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 16 comparables located in the same assessment neighborhood code as the subject. The comparables are reported to be 1-story dwellings of wood siding exterior construction that range in size from 1,012 to 1,056 square feet of above ground living area. The dwellings were built from 1966 to 1973. Each comparable is reported to have a finished basement/lower level; two comparables each have a fireplace; nine comparables have central air conditioning and each comparable has a

garage ranging in size from 440 to 576 square feet of building area. The comparables have improvement assessments that range from \$44,052 to \$49,423 or from \$43.53 to \$46.96 per square foot of above ground living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,895. The subject has an improvement assessment of \$53,040 or \$52.83 per square foot of above ground 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. The comparables are described as tri-level dwellings of wood siding exterior construction ranging in size from 976 to 1,096 square feet of living area. The homes were built from 1965 to 1990. Each comparable has a finished lower level; four comparables have central air conditioning; one comparable has a fireplace; and each comparable has a garage ranging in size from 440 to 1,536 square feet of building area. The comparables have improvement assessments that range from \$53,500 to \$59,460 or from \$54.25 to \$56.08 per square foot of above ground living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the counsel for the appellant contends the county equity comparables are not comparable due to differences in age.

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 parties submitted 21 equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 through #4, #9, #14, and #16 as well as board of review comparable #3 which lack central air conditioning when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. These comparables are similar to the subject in location, dwelling size, and some features. However, the remaining appellant's comparables are older homes than the subject suggesting upward adjustments are necessary while the remaining board of review comparables are newer homes than the subject suggesting downward adjustments are necessary to make these comparables more equivalent to the subject. In addition, the best comparables each have a smaller garage when compared to the subject suggesting upward adjustments are necessary to make them more equivalent to the subject. The comparables have improvement assessments that range from \$47,691 to \$59,460 or from \$45.27 to \$56.08 per square foot of living area. The

subject's improvement assessment of \$53,040 or \$52.83 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the 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: January 16, 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

Jorge Salinas Jr., 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