



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

APPELLANT: Manuel & Melinda Calderon
DOCKET NO.: 21-03793.001-R-1
PARCEL NO.: 16-27-312-010

The parties of record before the Property Tax Appeal Board are Manuel & Melinda Calderon, the appellants, 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 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: \$52,481
IMPR.: \$63,822
TOTAL: \$116,303

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 brick and wood siding exterior construction¹ with 1,275 square feet of living area. The dwelling was constructed in 1961 and has an effective age of 1980. Features of the home include a finished lower-level, central air conditioning and a 500 square foot garage. The property has an approximately 13,220 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on seven suggested equity comparables located within the same assessment neighborhood as the subject property and within 0.20 of a mile from the subject property. The comparables are improved with 1-story dwellings of brick exterior construction ranging in size from 1,199 to 1,377 square feet of living area. The

¹ The Board finds the best description of the subject is found in the property record card provided by the board of review.

dwelling were built from 1955 to 1967. Each comparable is reported to have an unfinished basement and a garage ranging in size from 504 to 572 square feet of building area. Five comparables each have central air conditioning. The comparables have improvement assessments that range from \$60,797 to \$73,693 or from \$45.77 to \$53.71 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$63,822 or \$50.06 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 \$125,439. The subject property has an improvement assessment of \$72,958 or \$57.22 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five suggested equity comparables located within the same assessment neighborhood as the subject property and within 0.11 of a mile from the subject property. Comparables #1, #3, #4 and #5 are the same properties as the appellants' comparables #1, #6, #4 and #3, respectively. The comparables are improved with tri-level dwellings of brick and wood siding exterior construction ranging in size from 1,224 to 1,377 square feet of living area. The dwellings were built from 1961 to 1967, with comparable #5 having an effective age of 1968. Each comparable has a finished lower-level. Three comparables each have central air conditioning and five comparables each have a garage ranging in size from 504 to 567 square feet of building area. The comparables have improvement assessments ranging from \$60,797 to \$67,526 or from \$45.77 to \$52.68 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued that the board of review comparable #2 should be given less weight due to the lack of a garage when compared to the subject.

Conclusion of Law

The taxpayers contend 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 based upon the evidence in the record a reduction in the subject's assessment is warranted.

The parties submitted eight suggested comparables for the Board's consideration, with four comparables being common to both parties. The Board gave less weight to appellants' comparables #3 and #4/board of review comparables #4 and #5 due to their lack of central air conditioning when compared to the subject. The Board gave reduced weight to board of review comparable #2 due to its lack of a garage, a feature of the subject property.

The Board finds the best evidence of assessment equity are appellants' comparables #1, #2, #5, #6 and #7 along with board of review comparables #1 and #3, which includes two common comparables. These comparables are similar to the subject in location, age, dwelling size and features. They have improvement assessments ranging from \$61,141 to \$73,693 or from \$45.77 to \$53.71 per square foot of living area. The subject's improvement assessment of \$72,958 or \$57.22

per square foot of living area falls within the range on an overall improvement assessment value but is greater than the comparables on a per square foot basis. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellants' request is 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 19, 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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