



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

APPELLANT: Maria & Felix Rodriguez
DOCKET NO.: 21-04485.001-R-1
PARCEL NO.: 06-07-403-016

The parties of record before the Property Tax Appeal Board are Maria and Felix Rodriguez, the appellants, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$12,818
IMPR.: \$61,390
TOTAL: \$74,208

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 is improved with a part two-story and part one-story dwelling of wood siding exterior construction containing 1,938 square feet of living area. The dwelling was built in 2002. Features of the home include a basement partially finished with a recreation room¹, central air conditioning, one fireplace and an attached garage with 440 square feet of building area. The property has a 7,841 square foot site and is in Round Lake Heights, Lake Villa 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 twelve equity comparables improved with two-story dwellings of wood frame construction ranging in size

¹ The board of review submitted a copy of the subject's property record card describing the dwelling as having a basement partially finished with a recreation room, which was not refuted by the appellants in rebuttal.

from 1,900 to 1,938 square feet of living area. The homes were built from 2001 to 2003. Each comparable is described as having an unfinished basement and a garage with either 400 or 440 square feet of building area. Eleven of the comparables have central air conditioning and two comparables have one fireplace. These properties have the same assessment neighborhood code as the subject property and are located from .04 to .22 miles from the subject property. The comparable properties have improvement assessments ranging from \$55,446 to \$59,222 or from \$28.61 to \$30.56 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$58,101.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,208. The subject property has an improvement assessment of \$61,390 or \$31.68 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 improved with part two-story and part one-story dwellings of wood siding exterior construction ranging in size from 1,736 to 1,938 square feet of living area. The homes were built in 2001 or 2002. Each comparable has a basement with three being partially finished with a recreation room, central air conditioning, and an attached garage ranging in size from 400 to 600 square feet of building area. Two comparables have one fireplace. The comparables have the same assessment neighborhood code as the subject property and are located from .13 to .19 miles from the subject property. Their improvement assessments range from \$55,401 to \$61,134 or from \$30.79 to \$31.91 per square foot of living area.

Conclusion of Law

The appellants 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 the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #4 and #5 as these three comparables are more similar to the subject dwelling in size and/or features than the remaining comparables submitted by the parties. These three comparables are described as having basements with recreation rooms while the remaining comparables are described as having unfinished basements. The Board finds, however, board of review comparables #4 and #5 have no fireplace while the subject has one fireplace suggesting these two comparables would require an upward adjustment to make them more equivalent to the subject property. These three comparables have improvement assessments that range from \$59,120 to \$61,134 or from \$30.79 to \$31.54 per square foot of living area. The subject's improvement assessment of \$61,390 or \$31.68 per square foot of living area falls slightly above the range established by the best comparables in this record but justified after considering the suggested adjustments. The Board gives less weight to the appellants' comparables and board of review comparables #1 and #3 due to the lack of finished basement area, the lack of a fireplace,

the lack of central air conditioning, and/or differences in dwelling size. Based on this record the Board finds the appellants 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Maria/Felix Rodriguez, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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