



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

APPELLANT: Richard Sarmento
DOCKET NO.: 21-04897.001-R-1
PARCEL NO.: 07-29-305-025

The parties of record before the Property Tax Appeal Board are Richard Sarmento, the appellant, 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: \$15,331
IMPR.: \$46,617
TOTAL: \$61,948

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-level¹ dwelling of wood siding exterior construction with 896 square feet of above ground living area. The dwelling was constructed in 1964. Features of the home include a lower level with finished area, central air conditioning and a 1,040 square foot garage. The property has an approximately 12,600 square foot site and is located in Grayslake, Warren Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on 12 equity comparables that have the same assessment neighborhood code as the subject and are located

¹ The parties differ as to the description of the subject dwelling. The Board finds the best description of the subject dwelling is found in the subject's property record card provided by the board of review, which described the dwelling as a tri-level design.

within .95 of a mile from the subject property. The appellant reported the comparables are improved with one-story dwellings of wood frame exterior construction, each containing either 896 or 928 square feet of above ground living area. The dwellings were built from 1958 to 1969. Six comparables each have central air conditioning and each comparable has a garage reportedly ranging in size from 16 to 720 square feet of building area. Comparable #8 has a fireplace. The comparables have improvement assessments ranging from \$38,388 to \$41,165 or from \$41.37 to \$44.88 per square foot of above ground living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$39,545 or \$44.14 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,948. The subject property has an improvement assessment of \$46,617 or \$52.03 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 that have the same assessment neighborhood code as the subject and are located from .22 of a mile to 1.10 miles from the subject property. The comparables are improved with tri-level dwellings of wood siding exterior construction ranging in size from 912 to 1,104 square feet of above ground living area. The dwellings were built from 1965 to 1976. The comparables each have a lower level with finished area and three comparables also have a partial basement. Three comparables each have central air conditioning, three comparables each have a fireplace and each comparable has a garage ranging in size from 484 to 1,536 square feet of building area. The comparables have improvement assessments ranging from \$47,307 to \$59,713 or from \$51.87 to \$54.70 per square foot of above ground living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 record contains a total of 17 suggested equity comparables for the Board's consideration. The Board finds all the comparables are relatively similar to the subject in location and age. However, the Board finds the appellant's evidence did not contain descriptive information about the design and foundation type of the comparable dwellings in order to allow the Property Tax Appeal Board to conduct a meaningful analysis of the comparables to the subject. The Board finds the board of review comparable dwellings have finished lower levels, like the subject but the dwellings are somewhat larger in size when compared to the subject. Additionally, eight of the 17 comparables lack central air conditioning, a feature of the subject and 15 of the 17 comparables have considerably smaller garage sizes when compared to the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject.

Nonetheless, the board of review comparables have improvement assessments that range from \$47,307 to \$59,713 or from \$51.87 to \$54.70 per square foot of above ground living area. The subject's improvement assessment of \$46,617 or \$52.03 per square foot of above ground living area falls below the range established by the most similar comparables in the record in total improvement assessment but within the range on a per square foot basis. After considering adjustments to the most similar comparables 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.

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:

November 21, 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

Richard Sarmiento, 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