



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

APPELLANT: Joe Velez
DOCKET NO.: 21-05067.001-I-1
PARCEL NO.: 06-35-201-010

The parties of record before the Property Tax Appeal Board are Joe Velez, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$3,656
IMPR.: \$29,314
TOTAL: \$32,970

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 commercial condominium unit of brick and concrete block exterior construction with 1,625 square feet of gross building area. The building was constructed in 1993. The property has a 1,625 square foot site and is located in Grayslake, Avon 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 eight equity comparables within the subject's condominium complex. The comparables consist of commercial condominium units each containing 1,625 square feet of building area with 1,625 square foot parcels. The comparables have improvement assessments ranging from \$20,200 to \$28,044 or from \$12.43 to \$17.26 per square foot of building area. Based on this evidence, the

appellant requested a reduced improvement assessment of \$23,804 or \$14.65 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,970. The subject property has an improvement assessment of \$29,314 or \$18.04 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on nine equity comparables within the subject's condominium complex. The comparables consist of commercial condominium units ranging in size from 1,625 to 1,925 square feet of building area with parcels ranging in size from 1,625 to 1,925 square feet of land area. The comparables have improvement assessments ranging from \$29,314 to \$35,841 or from \$17.92 to \$19.65 per square foot of building area.

The board of review also submitted a memorandum arguing that the assessments of the appellant's comparables are based on interior buildout and represent the lowest assessments in the complex. The board of review also noted that the subject sold in February 2018 for \$157,500.

Based on this evidence, the board of review requested an increase in the subject's assessment to \$33,840.

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 parties submitted a total of 17 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the board of review's comparables #4, #6, and #8, which differ from the subject in building size and site size.

The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #1, #2, #3, #5, #7, and #9, which are identical to the subject in building size and site size. These comparables have improvement assessments that range from \$20,200 to \$30,709 or from \$12.43 to \$18.90 per square foot of living area. The subject's improvement assessment of \$29,314 or \$18.04 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 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.

As to the board of review's request to increase the subject's assessment, the Board finds the subject's current improvement assessment of \$29,314 is within the range of the improvement assessments of the best comparable sales. Although the board of review has requested an increase in the subject's improvement assessment to \$33,840, the Board finds an increase in the subject's assessment is not warranted on this record.

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: March 26, 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

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COUNTY

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