



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

APPELLANT: Martin Lorenzo  
DOCKET NO.: 21-05108.001-R-1  
PARCEL NO.: 04-28-204-001

The parties of record before the Property Tax Appeal Board are Martin Lorenzo, 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:** \$5,900  
**IMPR.:** \$21,208  
**TOTAL:** \$27,108

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 one-story dwelling of wood siding exterior construction with 800 square feet of living area.<sup>1</sup> The dwelling was constructed in 1911. Features of the home include a basement, two full bathrooms and a 768 square foot garage. The property has an 11,000 square foot site and is located in Zion, Zion 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 from .04 of a mile to 1.09 miles from the subject. The comparables are improved with one-story dwellings ranging in size from 768 to 836 square feet of living area. The dwellings were built

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<sup>1</sup> The subject's property record card provided by the board of review disclosed the subject dwelling has a wood siding exterior construction, which was not refuted by the appellant.

from 1906 to 1959. Nine comparables each have a basement. Each comparable has one or two bathrooms and a garage ranging in size from 180 to 660 square feet of building area. Three comparables have central air conditioning and one comparable has a fireplace. The comparables have improvement assessments ranging from \$16,544 to \$22,623 or from \$21.49 to \$28.86 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$18,060 or \$22.58 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 \$27,108. The subject property has an improvement assessment of \$21,208 or \$26.51 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located within .81 of a mile from the subject property. The comparables are improved with one-story dwellings of vinyl siding or aluminum siding exterior construction ranging in size from 752 to 888 square feet of living area. The dwellings were built in 1911 or 1939. Each comparable has a basement, one or two bathrooms and a garage ranging in size from 280 to 1,064 square feet of building area. One comparable has central air conditioning. The comparables have improvement assessments ranging from \$21,152 to \$24,297 or from \$26.18 to \$32.31 per square foot of 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 15 suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #3, #4, #5, #6, #9, #10, #11 and #12 as well as board of review comparables #2 and #3 which differ from the subject in age and/or have central air conditioning, not a feature of the subject. Furthermore, the appellant's comparables #10, #11 and #12 have no basement, a feature of the subject and board of review #2 has a fully finished attic, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #7 and #8, along with board of review comparable #1, which are overall more similar to the subject in location, dwelling size, design, age, foundation type and some features. However, the Board finds all four comparables have considerably smaller garage sizes, when compared to the subject and the three appellant's comparables have only one bathroom, in contrast to the subject that has two bathrooms, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments

that range from \$16,544 to \$23,529 or from \$21.49 to \$26.50 per square foot of living area. The subject's improvement assessment of \$21,208 or \$26.51 per square foot of living area falls within the range established by the best comparables in the record in terms of overall improvement assessment but slightly above the range on a square foot basis, which appears to be justified given its superior number of bathrooms and larger garage. After considering adjustments to the best 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:

July 18, 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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