



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

APPELLANT: Luis Brizuela
DOCKET NO.: 22-00130.001-R-1
PARCEL NO.: 04-20-213-001

The parties of record before the Property Tax Appeal Board are Luis Brizuela, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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 **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: \$5,327
IMPR.: \$35,608
TOTAL: \$40,935

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 2022 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 1-story ranch-style dwelling of wood siding exterior construction with 1,053 square feet of living area. The dwelling was built in 1966. Features of the home include an unfinished basement, central air conditioning, and a garage with 528 square feet of building area. The property has an approximately 6,910 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same assessment neighborhood code as the subject property and within 0.90 of a mile from the subject. The comparables are improved with 1-story ranch-style dwellings of wood siding exterior construction with 1,056 or 1,064 square feet of living area. The dwellings were built from 1960 to 1965. Each comparable has an unfinished basement and

a garage ranging in size from 336 to 484 square feet of building area. One comparable has central air conditioning. The comparables have improvement assessments ranging from \$22,014 to \$31,842 or from \$20.69 to \$29.93 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$31,590 or \$30.00 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 \$40,935. The subject property has an improvement assessment of \$35,608 or \$33.82 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property and within 0.75 of a mile from the subject. The comparables are improved with 1-story ranch-style dwellings of aluminum siding or wood siding exterior construction ranging in size from 1,040 to 1,092 square feet of living area. The dwellings were built from 1963 to 1974. Each comparable has an unfinished basement. Three comparables each have central air conditioning. Three comparables each have a garage ranging in size from 528 to 780 square feet of building area. The comparables have improvement assessments ranging from \$36,643 to \$46,979 or from \$34.96 to \$43.02 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 appellant 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 seven equity comparables for the Board's consideration which are each similar to the subject in location, design, age, and dwelling size with varying degrees in similarity to the subject in features. Nevertheless, the Board gives less weight to board of review comparable #1 which lacks a garage, a feature of the subject. The Board also gives less weight to the appellant's comparable #3 which appears to be an outlier with an improvement assessment that is considerably lower than other comparables in this record. The remaining five comparables have improvement assessments ranging from \$29,522 to \$38,195 or from \$27.96 to \$35.90 per square foot of living area. The subject's improvement assessment of \$35,608 or \$33.82 per square foot of living area falls within the range established by the most similar comparables in this record. Based on this record and after considering appropriate 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: 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

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

APPELLANT

Luis Brizuela, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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