



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

APPELLANT: Alfredo Albarran  
DOCKET NO.: 22-00428.001-R-1  
PARCEL NO.: 08-29-320-004

The parties of record before the Property Tax Appeal Board are Alfredo Albarran, the appellant, by attorney Zaki M. Anarwala, of ZMA Legal, in Deerfield, 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:** \$8,657  
**IMPR.:** \$31,762  
**TOTAL:** \$40,419

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 one-story single-family dwelling of vinyl siding exterior construction with 875 square feet of living area. The dwelling was constructed in 1952 and a reported effective age of 1964. Features of the home include two full bathrooms, a full basement with finished area,<sup>1</sup> central air conditioning and a 440 square foot detached garage built in 2002. The property has an approximately 7,880 square foot site and is located in Waukegan, Waukegan Township, Lake County.

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<sup>1</sup> While the assessing officials did not report finished basement area for the subject, the appellant did report this feature as well as the Multiple Listing Service (MLS) data sheet for the subject submitted by the board of review. Thus, it is likely the property has not been assessed for a finished basement since the assessing officials have not recorded this feature as part of the property record card.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables along with each property's applicable property record card. The comparables are located in the same neighborhood code as the subject and within .10 of a mile from the subject. The comparables each consist of a one-story dwelling of wood siding or aluminum siding exterior construction built in either 1952 or 1953; based on the underlying property record cards, none of these homes have reported newer effective ages. The dwellings range in size from 838 to 1,131 square feet of living area. Each home has one or two full bathrooms and a basement with finished area. Features include central air conditioning and a garage of either 264 or 308 square feet of building area. The comparables have improvement assessments ranging from \$25,941 to \$32,030 or from \$28.32 to \$32.50 per square foot of living area.

As part of the appeal petition, the appellant also reported that the subject property was last sold in March 2021 for \$165,000. The subject's property record card depicts the transfer occurred via Warranty Deed and the next transaction occurred in August 2022 via a Quit Claim Deed.

Based on the foregoing evidence, the appellant requested a reduced improvement assessment of \$26,786 or \$30.61 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 \$40,419. The subject property has an improvement assessment of \$31,762 or \$36.30 per square foot of living area.

In a memorandum, the board of review reiterated that the subject property sold in 2021 for \$165,000. Moreover, the subject's current assessed market value is \$121,269 or more than \$43,700 less than its recent sales price. Next, the board of review cited several cases relevant to recent sales as a "relevant factor in determining the correctness of an assessment" and being **practically conclusive on the issue of whether an assessment is reflective of market value.** [Emphasis added.] See Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369 (1<sup>st</sup> Dist. 1983). Finally, the board of review acknowledged the assertions by the appellant and the MLS data sheet that the subject property has a finished basement despite county records reflecting an unfinished basement.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables along with applicable property record cards for the subject and these comparables. The comparables are located in the same neighborhood code as the subject and within .20 of a mile from the subject. The comparables each consist of a one-story dwelling of aluminum siding exterior construction built from 1940 to 1953, with reported effective ages for comparables #1, #2 and #3 of 1973, 1990 and 1974, respectively. The dwellings range in size from 812 to 875 square feet of living area. Each home has a full bathroom and a full unfinished basement. Comparable #1 also has central air conditioning and each comparable has either an attached or a detached garage ranging in size from 276 to 352 square feet of building area. The comparables have improvement assessments ranging from \$29,337 to \$34,738 or from \$34.88 to \$42.78 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

As an initial matter, given that this appeal is based upon lack of assessment equity, the Property Tax Appeal Board has given little consideration to the market value argument and case law cited by the board of review as this information is not responsive to the pending appeal.

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 seven equity comparables for the Board's consideration which present varying degrees of similarity to the subject in age/effective age, dwelling size and some features although all the comparables are located in relatively close proximity to the subject. None of the appellant's comparables have newer reported effective ages like the subject and the board of review comparables. However, each of the board of review comparables presents a newer effective age than that of the subject suggesting that downward adjustments would be necessary for this difference. In addition, the subject dwelling has two full bathrooms and only appellant's comparable #3 has two full bathrooms like the subject, therefore, upward adjustments to each of the other six comparables would be necessary to make them more equivalent to the subject with regard to bathroom count.

The seven comparables in the record have improvement assessments ranging from \$25,941 to \$34,738 or from \$28.32 to \$42.78 per square foot of living area. The subject's improvement assessment of \$31,762 or \$36.30 per square foot of living area falls within the range established by the comparables in this record both in terms of overall assessment and on a per-square-foot basis. Based on this record and after considering appropriate adjustments for differences such as age/effective age and/or bathroom count, 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

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