



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

APPELLANT: Rodrigo Mazon
DOCKET NO.: 22-01543.001-R-1
PARCEL NO.: 13-10-402-018

The parties of record before the Property Tax Appeal Board are Rodrigo Mazon, 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: \$40,489
IMPR.: \$178,120
TOTAL: \$218,609

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 two-story dwelling of wood siding and masonry exterior construction with 3,745 square feet of living area. The dwelling was constructed in 2017. Features of the home include an unfinished basement, central air conditioning, a fireplace, and an 880 square foot garage. The property has a 42,780 square foot site and is located in Lake Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity concerning 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 neighborhood code as the subject and within .09 of a mile from the subject. The comparables consist of two-story dwellings of frame and brick exterior construction that were built in either 2018 or 2019. The homes range in size from 3,970 to 4,059 square feet of living area with unfinished basements ranging in size from 1,848 to 1,980 square

feet of building area. Comparable #1 has a fireplace and each property has a garage of either 791 or 877 square feet of building area. The comparables have improvement assessments ranging from \$138,289 to \$173,492 or from \$34.07 to \$43.65 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$154,556 or \$41.27 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 \$218,609. The subject property has an improvement assessment of \$178,120 or \$47.56 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same neighborhood code as the subject and from 1.14 to 1.27-miles from the subject. The comparables consist of two-story dwellings of wood siding and brick exterior construction that were built from 2014 to 2016. The homes range in size from 3,596 to 4,191 square feet of living area with basements ranging in size from 1,846 to 2,826 square feet of building area and where comparable #5 has finished area. Each dwelling has central air conditioning, a fireplace and a garage ranging in size from 790 to 930 square feet of building area. The comparables have improvement assessments ranging from \$211,760 to \$255,142 or from \$56.99 to \$67.14 per square foot of living area.

Based on the foregoing 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 parties submitted a total of eight equity comparables located in the same neighborhood code as the subject to support their respective positions before the Property Tax Appeal Board. The Board finds that despite having the same neighborhood code, these homes have markedly varying assessments from one another as presented by the parties. Those homes closer to the subject each have lower improvement assessments, more similar to that of the subject property and those comparables presented by the board of review which are each more than one mile distant from the subject have substantially higher improvement assessments than the subject. The Board has given reduced weight to board of review comparable #2 which has a substantially larger basement than the subject and to board of review comparable #5 which has a finished basement, dissimilar to the subject and the other comparables in the record. The Board also recognizes that none of the appellant's comparables have central air conditioning, which is a

feature of the subject and would necessitate upward adjustments to these comparables to make them more equivalent to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables as well as board of review comparables #1, #3 and #4 which present varying degrees of similarity to the subject. These comparables have improvement assessments ranging from \$138,289 to \$255,142 or from \$34.07 to \$67.14 per square foot of living area. The subject's improvement assessment of \$178,120 or \$47.56 per square foot of living area falls within the range established by the best comparables in this record and appears to be justified when considering necessary adjustments to the comparables for differences when compared to the subject.

Based on this record and after appropriate adjustments for differences between the best comparables and 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:

April 16, 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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