



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

APPELLANT: Sarai Venegas
DOCKET NO.: 22-01554.001-R-1
PARCEL NO.: 14-18-320-004

The parties of record before the Property Tax Appeal Board are Sarai Venegas, 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: \$27,728
IMPR.: \$47,798
TOTAL: \$75,526

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 dwelling of frame exterior construction with 1,179 square feet of living area.¹ The dwelling was constructed in 1950 and has an effective age of 1999. Features of the home include a concrete slab foundation, central air conditioning and a 269 square foot garage. The property has an approximately 10,680 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on 12 equity comparables located in the same assessment neighborhood code as the subject. The

¹ The parties differ as to the dwelling size of the subject property. The Board finds the best description of the subject's property details was found in the Property Information sheet submitted by the board of review which depicts the subject has 1,179 square feet of living area. The subject's dwelling size was not refuted by the appellant.

comparables are improved with one-story dwellings of frame or brick exterior construction ranging in size from 1,038 to 1,102 square feet of living area. The homes were built from 1948 to 1965. Five comparables have a basement and seven comparables have a concrete slab foundation. Ten dwellings have central air conditioning, and each home has a garage ranging in size from 228 to 864 square feet of building area. The comparables have improvement assessments that range from \$34,774 to \$46,898 or from \$33.12 to \$44.41 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$43,318 or \$36.74 per square foot of living area when using the 1,179 square foot dwelling size.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,526. The subject has an improvement assessment of \$47,798 or \$40.54 per square foot of living area when using the 1,179 square foot dwelling size.

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. The comparables are improved with one-story dwellings of frame exterior construction ranging in size from 1,050 to 1,320 square feet of living area. The homes were built from 1950 to 1985 with comparables #1 and #3 having effective ages of 1994 and 2000, respectively. Three comparables have a basement and one comparable has a concrete slab foundation. Three dwellings have central air conditioning, two homes each have one fireplace and each property has one or two garages ranging in size from 500 to 900 square feet of total building area. The comparables have improvement assessments that range from \$45,604 to \$66,611 or from \$42.58 to \$50.47 per square foot of living area.

The board of review contended the subject and each of its comparables are the same "44" style while the appellant's 12 comparables are different in style from the subject property. The board of review further asserted the subject was "gutted & totally rehabbed in 2021." Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted 16 equity comparables for the Board's consideration. The Board gives the less weight to appellant comparables #2, #4, #5, #6 and #8 which are substantially older in effective age when compared to the subject and have a basement foundation in contrast to the subject's concrete slab foundation. The Board gives less weight to board of review comparables #2, #3 and #4 which have a basement foundation unlike the subject.

The Board finds the best evidence of assessment equity are appellant comparables #1, #3, #7 and #9 through #12 along with board of review comparable #1 which are more similar to the subject in location and foundation type. However, the appellant's comparables are each substantially older in age when compared to the subject, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These best comparables have improvement assessments ranging from \$34,774 to \$45,604 or from \$33.12 to \$42.58 per square foot of living area. The subject's improvement assessment of \$47,798 or \$40.54 per square foot of living area falls above the range established by the best comparables in this record on an overall improvement assessment basis and within the range on a per square foot basis. Given the subject's newer effective age, relative to the best comparables in the record, a higher overall improvement assessment appears to be logical. Therefore, after considering appropriate 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.

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: May 21, 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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