



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

APPELLANT: Sarai Venegas  
DOCKET NO.: 22-01722.001-R-1  
PARCEL NO.: 14-18-319-005

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:** \$28,230  
**IMPR.:** \$45,808  
**TOTAL:** \$74,038

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 dwelling of brick exterior construction with 1,303 square feet of living area. The dwelling was constructed in 1952 and has an effective age of 1958. Features of the home include central air conditioning and a garage with 528 square feet of building area. The property has a site with 11,164 square feet of land area and is located in Lake Zurich, Ela 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 twelve suggested equity comparables located in the same assessment neighborhood code as the subject and within .42 of a mile from the subject property. The appellant reported that the comparables are improved with 1-story dwellings of either brick or frame exterior construction that range in size from 1,125 to 1,435 square feet of living area. The dwellings were built from 1943 to 1958, with comparable #4 which was built in 1943, having an effective age of 1948. The appellant reported that each comparable has a garage ranging in size from 304 to 924 square feet of building area. Ten comparables each have

central air conditioning and three comparables each have one fireplace. The comparables have improvement assessments that range from \$36,556 to \$49,353 or from \$30.26 to \$34.86 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$43,188 or \$33.15 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 \$74,038. The subject property has an improvement assessment of \$45,808 or \$35.16 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables for the Board consideration. Comparable #3 is the same property as the appellant's comparable #9. The comparables are located in the same assessment neighborhood code as the subject and within .15 of a mile from the subject property. The comparables are improved with 1-story dwellings of either brick or frame exterior construction ranging in size from 1,206 to 1,376 square feet of living area. The dwellings were built from 1944 to 1953. Each comparable has an attached garage ranging in size from 440 to 598 square feet of building area. Three comparables each have central air conditioning and one comparable has a fireplace. Comparable #3 has an additional detached garage with 484 square feet of building area. The comparables have improvement assessments ranging from \$41,240 to \$48,188 or from \$34.20 to \$36.13 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 Board finds the parties submitted a total of sixteen comparable properties for the Board's consideration, with one comparable being common to both parties. The Board gives less weight to the common comparable due to its additional garage, a feature the subject lacks. The board gave less weight to the appellant's comparables #4 and #6 along with board of review comparable #4 due to their lack of central air conditioning when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #3, #5, #7, #8, #10, #11 and #12 along with board of review comparables #1 and #2. The Board finds these comparables are most similar to the subject in location, design, dwelling size, age and features. The comparables have improvement assessments ranging from \$36,913 to \$49,353 or from \$31.42 to \$36.13 per square foot of living area. The subject's improvement assessment of \$45,808 or \$35.16 per square foot of living area, which falls within the range of the best comparables in the record. Based on this record, and 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 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: February 20, 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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