



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

APPELLANT: Romie Pedrina
DOCKET NO.: 22-01735.001-R-1
PARCEL NO.: 02-15-203-015

The parties of record before the Property Tax Appeal Board are Romie Pedrina, 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: \$17,584
IMPR.: \$92,240
TOTAL: \$109,824

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 is improved with a two-story dwelling of wood siding exterior construction containing 2,515 square feet of living area. The dwelling was built in 2005. Features of the home include a full unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 682 square feet of building area. The property has a site with approximately 9,710 square feet of land area located in Antioch, Antioch 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 equity comparables. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .06 to .27 of a mile from the subject property. The comparables are improved with two-story dwellings of wood frame construction that range in

size from 2,433 to 2,631 square feet of living area. The homes were built from 2004 to 2007. Each comparable has a basement, central air conditioning, from 1½ to 3½ bathrooms, and a garage ranging in size from 440 to 713 square feet of building area. Ten of the comparables have one fireplace. These properties have improvement assessments that range from \$78,543 to \$90,570 or from \$31.61 to \$35.03 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$85,233.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,824. The subject property has an improvement assessment of \$92,240 or \$36.68 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on fifteen equity comparables that have the same assessment neighborhood code as the subject and are located from approximately .04 to .29 of a mile from the subject property. The comparables are improved with two-story dwellings of wood siding exterior construction that range in size from 2,303 to 2,643 square feet of living area. The homes were built from 2004 to 2007. Each comparable has a full basement, two being a walk-out design, with two having finished area. Each comparable also has central air conditioning, one fireplace, 2½ or 3½ bathrooms, and an attached garage ranging in size from 462 to 768 square feet of building area. Comparable #11 also has an inground swimming pool. These properties have improvement assessments ranging from \$85,799 to \$99,368 or from \$35.70 to \$39.03 per square foot of living area.

In the written narrative discussion of the comparables submitted by the parties, the board of review stated appellant's comparables #2 through #12 have smaller two-car garages than the subject. The board of review further asserted its comparables #1, #3, #5, #7, #10, #12, and #14 have smaller two-car garages in comparison to the subject yet three (#5, #7, and #10) are assessed above the subject property. The board of review requested the subject's assessment be sustained.

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 information on twenty-seven comparables to support their respective positions. The comparables are similar to the subject in location and improved with homes similar to the subject dwelling in style, size and age. The Board finds the best evidence of assessment equity to be board of review comparables #2, #4, #8, #9, #13 and #15 as these comparables are most similar to the subject in features including an unfinished basement, central air conditioning, one fireplace, 2½ bathrooms and having garages similar to the subject's garage

in size. These comparables have improvement assessments that range from \$91,729 to \$97,571 or from \$36.26 to \$37.87 per square foot of living area. The subject's improvement assessment of \$92,240 or \$36.68 per square foot of living area falls within the range established by the best comparables in this record. Less weight is given appellant's comparable #1 as the improvement assessment for this comparable is an outlier when contrasted with the remaining comparables that have similar features including garage size. Less weight is given the remaining comparables due to differences from the subject in features such as a smaller garage, finished basement area, different bathroom count, lack of a fireplace, and/or having an inground swimming pool. Based on this record 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: 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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