



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

APPELLANT: Lauro Vazcones
DOCKET NO.: 22-01795.001-R-1
PARCEL NO.: 06-16-305-012

The parties of record before the Property Tax Appeal Board are Lauro Vazcones, 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: \$6,621
IMPR.: \$38,256
TOTAL: \$44,877

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 vinyl siding exterior construction with 1,243 square feet of living area.¹ The dwelling was constructed in 1954. Features of the home include a crawl-space foundation, central air conditioning and a 576 square foot garage. The property has a 7,365 square foot site and is located in Round Lake Beach, Avon 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 twelve equity comparables located in the same neighborhood code as the subject and from .19 of a mile to 1.58 miles from the subject. The comparables consist of one-story dwellings that were built from

¹ Descriptive details of the subject property not provided by the appellant have been drawn from the property record card submitted by the board of review which data was not refuted in any manner by the appellant.

1924 to 1951, where the two oldest homes, comparables #6 and #9, have reported effective ages of 1948 and 1952, respectively. The homes range in size from 1,183 to 1,278 square feet of living area. Comparables #4, #6 and #9 each have central air conditioning and comparable #6 also has a fireplace. Each property has a garage ranging in size from 280 to 624 square feet of building area. The comparables have improvement assessments ranging from \$31,323 to \$37,307 or from \$24.98 to \$29.20 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$35,506 or \$28.56 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 \$44,877. The subject property has an improvement assessment of \$38,256 or \$30.78 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code as the subject and from .35 of a mile to 1.38 miles from the subject. The comparables consist of one-story dwellings of vinyl siding exterior construction that were built from 1937 to 1955, where the oldest home, comparable #2, has a reported effective age of 1961. The homes range in size from 1,225 to 1,246 square feet of living area with crawl-space foundations. Each property has central air conditioning. Comparable #3 has a fireplace and comparables #1 and #3 each have a garage of 768 and 450 square feet of building area, respectively. The comparables have improvement assessments ranging from \$39,427 to \$40,275 or from \$32.03 to \$32.88 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 fifteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1, #2, #3, #5, #7, #8, #9, #11 and #12, each of which lack central air conditioning, a feature of the subject dwelling. The Board has given reduced weight to board of review comparable #2 which lacks a garage, which is a feature of the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparables #4, #5 and #10 as well as board of review comparables #1 and #3 which are each located in the same

neighborhood code as the subject and bracket the subject in age/effective age along with dwelling size as well as feature similar amenities. These comparables have improvement assessments ranging from \$32,558 to \$40,275 or from \$27.48 to \$32.88 per square foot of living area. The subject's improvement assessment of \$38,256 or \$30.78 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall assessment and on a per-square-foot basis which appears to be justified when considering adjustments to the best comparables for differences in age/effective age, dwelling size and/or garage size when compared to the subject.

Based on this record and after considering adjustments to the best comparables, 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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