



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

APPELLANT: Janelly Gonzalez
DOCKET NO.: 22-01858.001-R-1
PARCEL NO.: 08-21-302-008

The parties of record before the Property Tax Appeal Board are Janelly Gonzalez, 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: \$7,938
IMPR.: \$38,681
TOTAL: \$46,619

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 brick exterior construction with 1,240 square feet of living area. The dwelling was constructed in 1953. Features of the home include a basement, two full baths, a frame utility shed and a 484 square foot garage.¹ The property has an approximately 6,880 square foot site and is located in Waukegan, Waukegan 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 12 equity comparables that have the same assessment neighborhood code and are located within .22 of a mile from the subject property. The comparables are improved with one-story dwellings of

¹ The subject's property record card provided by the board of review revealed the subject has a 128 square foot frame utility shed that was built in 2014, which was not refuted by the appellant in any rebuttal evidence.

wood frame exterior construction ranging in size from 1,092 to 1,320 square feet of living area. The dwellings were built from 1910 to 1953 with comparables #2 and #4 having reported effective ages of 1971 and 1984, respectively. Each comparable has a basement and one or two full baths, three of which also have a half-bath. Six comparables have central air conditioning, four comparables each have a fireplace and ten comparables each have a garage ranging in size from 260 to 600 square feet of building area. The comparables have improvement assessments ranging from \$27,662 to \$40,789 or from \$23.52 to \$34.33 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$35,290 or \$28.46 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 \$46,619. The subject property has an improvement assessment of \$38,681 or \$31.19 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within .19 of a mile from the subject property. The board of review's comparables #1, #2 and #4 are the same properties as the appellant's comparables #9, #4 and #8, respectively, which were previously described.² The board of review's comparable #3 is improved with a one-story dwelling aluminum siding exterior construction containing 1,284 square feet of living area. The dwelling was built in 1962 and has a basement, central air conditioning, one full bath, one half-bath, a fireplace and a 468 square foot garage. The comparable has an improvement assessment of \$38,395 or \$29.90 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 record contains 13 suggested equity comparables for the Board's consideration, as three comparables were common to both parties. The Board has given less weight to the appellant's comparables #1 through #7, #9, #11 and #12, as well as board of review comparables #1, #2 and #3, which includes two common comparables, due to differences from the subject in age and/or they have central air conditioning, unlike the subject. Additionally, the appellant's comparables #2 and #4/board of review comparable #2 do not have a garage, a feature of the subject.

² The parties differ as to the exterior construction of the three common comparables. The board of review reported the dwellings have brick or aluminum siding exteriors, whereas the appellant reported the dwellings have wood siding exteriors. Additionally, the board or review reported that its comparable #1/appellant's comparable #9 has two fireplaces in contrast the one fireplace that was reported by the appellant.

The Board finds the best evidence of assessment equity to be the appellant's comparable #8/board of review comparable #4 and the appellant's comparable #10, which are similar to the subject in location, dwelling size, design, age and some features. However, the Board finds both of these comparables have one less full bath when compared to the subject, suggesting upward adjustments for this feature would be required to make the comparables more equivalent to the subject. Nevertheless, these comparables have improvement assessments of \$36,686 and \$37,770 or for \$28.57 and \$31.48 per square foot of living area. The subject's improvement assessment of \$38,681 or \$31.19 per square foot of living area falls above the two best comparables in the record in terms of total improvement assessment but is bracketed by the comparables on a per square foot basis. The subject's higher total improvement assessment appears to be logical given its superior number of bathrooms. 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 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

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