



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

APPELLANT: Glenn Cabrera
DOCKET NO.: 22-01863.001-R-1
PARCEL NO.: 09-11-107-031

The parties of record before the Property Tax Appeal Board are Glenn Cabrera, 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: \$23,383
IMPR.: \$76,814
TOTAL: \$100,197

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 2-story dwelling of vinyl siding and stone exterior construction with 2,441 square feet of living area. The dwelling was built in 2009. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 462 square foot garage. The property has an approximately 10,446 square foot site and is located in Volo, Wauconda 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 sales and equity information on six comparables that are located in the subject's assessment neighborhood code. The comparables are improved with 2-story dwellings ranging in size from 2,395 to 2,854 square feet of living area. The homes were built from 2008 to 2016. The comparables are each reported

to have a basement, one of which has finished area.¹ Each comparable has central air conditioning, and a garage ranging in size from 462 to 672 square feet of building area. One comparable has one fireplace. The comparables have improvement assessments that range from \$74,599 to \$79,752 or from \$26.64 to \$31.28 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$69,825 or \$28.61 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 \$100,197. The subject property has an improvement assessment of \$76,814 or \$31.47 per square foot of living area.

The board of review provided an additional grid of five board of review comparables sales, noting "appellant's evidence also includes sales." The board of review also provided a copy of the appellant's grid noting the appellant's sales were older sales and that the appellant's comparables #1, #2, and #3 "are approximately 17% larger in above ground living area when compared to the subject."

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that are located in the subject's assessment neighborhood code. Board of review comparable #1 is the same property as the appellant's comparable #6. The comparables are improved with 2-story dwellings of vinyl siding or brick and vinyl siding exterior construction ranging in size from 2,411 to 2,431 square feet of living area. The homes were built from 2007 to 2013. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning and a garage ranging in size from 462 to 672 square feet of building area. One comparable has one fireplace. The comparables have improvement assessments that range from \$78,372 to \$82,821 or from \$32.39 to \$34.35 per square foot of living area. 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 Board gives no weight to the sales data presented by the parties which is not responsive to the appellant's inequity argument.

¹ Some property characteristics not disclosed by the appellant was gleaned from the evidence presented by the board of review, which was not refuted, when given an opportunity by the appellant, in written rebuttal. Specifically, the board of review reported that the appellant's comparable #6 had basement finish.

The parties submitted ten equity comparables for the Board's consideration, which includes one comparable shared by the parties. The Board gives less weight to the appellant's comparables #1, #2, and #3 which differ from the subject in dwelling size. The Board also gives less weight to the appellant's comparable #6/board of review comparable #1 and board of review comparable #5 which have basement finish, unlike the subject.

The Board finds the best evidence of assessment equity to be the parties' five remaining comparables which are overall more similar to the subject in location, age, design, dwelling size, and other features. These most similar comparables have improvement assessments that range from \$74,859 to \$80,055 or from \$30.79 to \$33.15 per square foot of living area. The subject's improvement assessment of \$76,814 or \$31.47 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Glenn Cabrera, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085