



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

APPELLANT: Evelia Hernandez & Carmen Duran  
DOCKET NO.: 22-02444.001-R-1  
PARCEL NO.: 06-28-113-021

The parties of record before the Property Tax Appeal Board are Evelia Hernandez & Carmen Duran, the appellants, by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$6,525  
**IMPR.:** \$35,039  
**TOTAL:** \$41,564

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 vinyl siding exterior construction with 1,116 square feet of living area. The dwelling was constructed in 1941 with an effective age of 1972 due to an addition in 2003. Features of the home include a crawl space foundation, central air conditioning and two fireplaces. The property has a 4,360 square foot site and is located in Round Lake Park, Avon Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on eight equity comparables located within the same assessment neighborhood code as the subject. The comparables are described as 1-story dwellings of wood siding or vinyl siding exterior construction ranging in size from 1,034 to 1,182 square feet of living area. The dwellings were built from 1933 to 1940. One comparable has central air conditioning. One comparable has a

fireplace. The comparables have improvement assessments ranging from \$21,658 to \$32,698 or from \$20.95 to \$27.66 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,564. The subject property has an improvement assessment of \$35,039 or \$31.40 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on nine equity comparables located within the same assessment neighborhood code as the subject. The comparables are described as 1-story dwellings of vinyl siding or wood siding exterior construction ranging in size from 1,066 to 1,266 square feet of living area. The dwellings were built from 1942 to 1964 with effective ages ranging from 1945 to 1982. Each dwelling has a crawl space foundation. Four comparables have central air conditioning. Three comparables each have one fireplace. Six comparables each have a garage ranging in size from 308 to 572 square foot garage. The comparables have improvement assessments ranging from \$32,301 to \$36,803 or from \$26.53 to \$33.46 per square foot of living area. Based on this evidence, the board of review requests no change to the subject's assessment.

In rebuttal, the appellants' counsel contends board of review comparables #3 through #9 are not comparable to the subject due to differences in size and garage feature.

### **Conclusion of Law**

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 17 equity comparables for the Board's consideration. The Board gives less weight to appellants' comparable #1 through #7 which lack central air conditioning, a feature of the subject. The Board gives less weight to board of review comparables #3 through #9 which are less similar in dwelling size or have a garage when compared to the subject. The Board finds the best evidence of assessment equity to be appellants' comparable #8 as well as board of review comparables #1 and #2 which are more similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments that range from \$32,698 to \$36,803 or from \$27.66 to \$32.06 per square foot of living area. The subject's improvement assessment of \$35,039 or \$31.40 per square foot of living area falls within the range established by the best comparables in this record. Therefore, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants 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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APPELLANT

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