



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

APPELLANT: Delano Afonso  
DOCKET NO.: 23-01807.001-R-1  
PARCEL NO.: 15-08-104-061

The parties of record before the Property Tax Appeal Board are Delano Afonso, 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:** \$34,384  
**IMPR.:** \$116,155  
**TOTAL:** \$150,539

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 2023 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 two-story dwelling of frame exterior construction containing 2,643 square feet of living area. The dwelling was built in 1993 and is approximately 30 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 497 square feet of building area. The property has a 12,585 square foot site located in Vernon Hills, Vernon Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on nine assessment equity comparables improved with two-story dwellings of frame exterior construction that range

in size from 2,643 to 2,744 square feet of living area.<sup>1</sup> The dwellings range in age from 31 to 35 years old. Each property has a basement with finished area, central air conditioning, 2½ bathrooms, and a garage ranging in size from 420 to 497 square feet of building area. Seven of the comparables have one fireplace. These properties have the same assessment neighborhood code as the subject property and are located from approximately .08 to .81 of a mile from the subject property. The comparables have improvement assessments ranging from \$104,211 to \$116,151 or from \$39.43 to \$42.56 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$109,447.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$150,539. The subject property has an improvement assessment of \$116,155 or \$43.95 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables improved two-story dwellings of frame exterior construction each with 2,643 square feet of living area. The homes were built in 1989 and 1990. Each comparable has a basement with finished area, central air conditioning, 2½ or 3½ bathrooms, and a garage with 497 square feet of building area. Three comparables have one fireplace and comparable #3 has a shed. These properties have the same assessment neighborhood code as the subject property and are located from approximately .63 to .85 of a mile from the subject property. These comparables have improvement assessments ranging from \$118,218 to \$132,602 or from \$44.73 to \$50.17 per square foot of living area.

### **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 warranted.

The parties provided information on thirteen assessment equity comparables to support their respective positions. The comparables are similar to the subject in location, age, style, and most features. The Board, however, gives most weight to those comparable that have homes that are the same size as the subject dwelling with 2,643 square feet of living area, which includes appellant's comparables #2, #7 and #9 as well as the board of review comparables. Board of review comparables #1 and #3 require downward adjustments for having an additional bathroom and a shed, respectively. Board of review comparable #2 requires an upward adjustment as the home lacks a fireplace, a feature of the subject property. These seven comparables have improvement assessments ranging from \$104,211 to \$132,602 or from \$39.43 to \$50.17 per

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<sup>1</sup> The appellant's submission included additional equity comparables on a form not prescribed by the Property Tax Appeal Board and these will not be further considered pursuant to Section 1910.80 of the Rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.80).

square foot of living area. Appellant's comparables #2, #7 and #9 as well as board of review comparable #4 are identical to the subject in dwelling size and features with improvement assessments ranging from \$104,211 to \$118,218 or from \$39.43 to \$44.73 per square foot of living area. The subject's improvement assessment of \$116,155 or \$43.95 per square foot of living area falls within the range established by the best comparables in this record in terms of dwelling size.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

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: \_\_\_\_\_

October 15, 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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