



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

APPELLANT: Miguel Villa
DOCKET NO.: 23-01909.001-R-1
PARCEL NO.: 16-07-105-021

The parties of record before the Property Tax Appeal Board are Miguel Villa, 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: \$109,562
IMPR.: \$150,040
TOTAL: \$259,602

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 2-story dwelling of wood siding exterior construction with 3,282 square feet of living area. The dwelling was built in 1971 and is approximately 52 years old. Features of the home include a basement with finished area,¹ central air conditioning, two fireplaces on one stack, and a 729 square foot garage. The property has an approximately 22,950 square foot site and is located in Lake Forest, West Deerfield 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 nine equity comparables that are located within the same assessment neighborhood code as the subject property and within 0.37 of a mile from the subject. The comparables are improved with 2-story

¹ The board of review submitted a property record card that disclosed the subject has a full basement with 1,151 square feet of finished area, which was unrefuted by the appellant in rebuttal.

homes ranging in size from 3,118 to 3,404 square feet of living area. The dwellings range in age from 39 to 64 years old. The comparables are each reported to lack a basement foundation, however, comparables #1 and #2 are reported to have basement finish, despite their lack of a basement foundation. Each home has central air conditioning, one fireplace, and a garage that ranges in size from 483 to 672 square feet of building area. The comparables have improvement assessments ranging from \$111,406 to \$146,584 or from \$35.10 to \$44.15 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$133,495 or \$40.67 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 \$259,602. The subject property has an improvement assessment of \$150,040 or \$45.72 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 that are located within the same assessment neighborhood code as the subject property and within 0.29 of a mile from the subject. The comparables are improved with 2-story homes of brick exterior construction ranging in size from 3,354 to 3,392 square feet of living area. The dwellings range from 47 to 53 years old. The homes each have a basement with finished area, central air conditioning, either two or three fireplaces, and a garage that ranges in size from 550 to 650 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$154,532 to \$173,764 or from \$45.88 to \$51.23 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

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 record contains a total of twelve comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are each reported to lack a basement foundation, a feature of the subject, and/or differs considerably in age from the subject. The Board also gives less weight to board of review comparable #3 which has a swimming pool, unlike the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which are similar to the subject in location, design, age, dwelling size, and most features. These two comparables have improvement assessments of \$154,532 and \$158,591 or \$45.88 and \$47.28 per square foot of living area, respectively. The subject's improvement assessment of \$150,040 or \$45.72 per square foot of living area falls below the two best comparables in this record. Based on this record and after considering appropriate adjustments to the two 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: _____

January 21, 2025



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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