



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

APPELLANT: Genaro Mendez Vargas  
DOCKET NO.: 23-01998.001-R-1  
PARCEL NO.: 04-17-429-028

The parties of record before the Property Tax Appeal Board are Genaro Mendez Vargas, the appellant, by attorney Kyle Gordon Kamego of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:** \$8,022  
**IMPR.:** \$81,567  
**TOTAL:** \$89,589

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 one-story duplex of brick exterior construction with 2,334 square feet of living area.<sup>1</sup> The dwelling was constructed in 1969 and is approximately 54 years old. Features of the home include a 2,334 square foot unfinished basement, central air conditioning, two full bathrooms, two half bathrooms, a fireplace and a 624 square foot garage. The property has a 14,300 square foot site and is located in Zion, Zion 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 four equity comparables that have the same assessment neighborhood code as the subject and are located from .53 or a mile to 1.33 miles from the subject property. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,824 to

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<sup>1</sup> The board of review reported the subject dwelling is a duplex, which was not refuted by the appellant.

2,088 square feet of living area. The dwellings were built from 1956 to 1964. Each comparable has a 1,064 to a 1,971 square foot unfinished basement, one or two full bathrooms and central air conditioning. Comparable #3 also has one half bathroom, comparable #1 has two fireplaces and two comparables each have a garage with either 336 or 576 square feet of building area. The comparables have improvement assessments that range from \$54,301 to \$61,677 or from \$29.03 to \$30.66 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$69,436 or \$29.75 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 \$89,589. The subject property has an improvement assessment of \$81,567 or \$34.95 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on two equity comparables that have the same assessment neighborhood code as the subject and are located .84 of a mile or 1.31 miles from the subject property. The comparables are improved with one-story duplexes of brick or wood siding exterior construction containing 1,904 or 2,664 square feet of living area. The dwellings are 38 or 42 years old. Each comparable has a 1,904 or a 2,584 square foot unfinished basement and two full bathrooms. The comparables have improvement assessments of \$71,354 and \$94,638 or \$35.52 and \$37.48 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 six suggested equity comparables for the Board's consideration. The Board finds none of the comparables are truly similar to the subject. The Board finds the appellant's comparables are not duplexes, like the subject and these comparables have smaller dwelling sizes, smaller basement sizes, fewer bathrooms and/or lack a garage, when compared to the subject. Additionally, two of the appellant's comparables are located more than one mile away from the subject and the appellant's comparable #1 has an older dwelling age, when compared to the subject. The board of review comparables are duplexes, like the subject, however, board of review comparable #2 is located more than one mile away from the subject and is smaller in dwelling size and basement size, when compared to the subject. Additionally, the board of review comparables are newer in age, when compared to the subject dwelling but both comparables have fewer bathrooms, no central air conditioning and no garage, which are features of the subject. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these six comparables have

improvement assessments ranging from \$54,301 to \$94,638 or from \$29.03 to \$37.48 per square foot of living area. The subject's improvement assessment of \$81,567 or \$34.95 per square foot of living area falls within the range established by the comparables in the record. Based on this record and after considering adjustments to the 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: \_\_\_\_\_

November 19, 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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COUNTY

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