



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

APPELLANT: Marcelo Rodriguez  
DOCKET NO.: 09-02358.001-R-1  
PARCEL NO.: 10-34-102-022

The parties of record before the Property Tax Appeal Board are Marcelo Rodriguez, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$55,211  
**IMPR:** \$204,430  
**TOTAL:** \$259,641

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 22,028 square foot parcel improved with a one year-old, two-story style brick and frame dwelling that contains 4,095 square feet of living area. Features of the home include central air conditioning, a fireplace, a 726 square foot garage and a full unfinished basement. The subject is located in Hawthorn Woods, Freemont Township, Lake County.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's land and improvements as the basis of the appeal. In support of the land inequity argument, the appellant submitted a grid analysis of three comparable properties located near the subject. The comparable lots range in size from 40,000 to 53,209 square feet and have land assessments ranging from \$41,329 to \$48,321 or from \$0.91 to \$1.04 per square foot of land area. The subject has a land assessment of \$55,211 or \$2.51 per square foot of land area.

In support of the improvement inequity contention, the appellant submitted improvement data on the same three comparables used to

support the land inequity argument. The comparables consist of two-story style brick dwellings that were built between 1990 and 2005 and range in size from 4,066 to 4,166 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 672 to 1,056 square feet of building area and full or partial basements, one of which has 1,320 square feet of finished area. These properties have improvement assessments ranging from \$181,702 to \$195,594 or from \$43.83 to \$48.10 per square foot of living area. The subject has an improvement assessment of \$204,430 or \$49.93 per square foot of living area<sup>1</sup>. Based on this evidence the appellant requested the subject's land assessment be reduced to \$22,500 and its improvement assessment be reduced to \$190,908 or \$46.68 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$259,641 was disclosed. In support of the subject's land assessment, the board of review submitted a letter, photographs, property record cards and a grid analysis of the subject and six comparable properties located in the subject's gated subdivision. The comparable lots range in size from 18,003 to 29,781 square feet and have land assessments ranging from \$50,163 to \$70,394 or from \$2.28 to \$2.79 per square foot of land area.

In support of the subject's improvement assessment, the board of review submitted improvement data on the same six comparables used to support the subject's land assessment. The comparables consist of two-story style brick and frame dwellings that were built in 2005 or 2006 and range in size from 4,054 to 4,580 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 672 to 961 square feet of building area and full basements, two of which have finished areas of 1,700 and 1,500 square feet, respectively. These properties have improvement assessments ranging from \$205,000 to \$247,361 or from \$49.36 to \$56.14 per square foot of living area.

During the hearing, the board of review's representative called Freemont Township deputy assessor Dana Phelps as a witness. Phelps testified lots in the subject's subdivision that do not have a golf course view, like the subject, received a 10% reduction in their land assessments. The witness also testified the appellant's comparables in Camden Terrace subdivision were in a different market outside the subject's Briar Creek subdivision. Phelps was then questioned regarding the method of assessing land in Briar Creek subdivision. The witness testified a standard lot was considered to be 23,000 square feet, which was assigned a market value of \$7.52 per square foot. For parcels larger than the standard lot, excess land was valued at \$2.51 per square

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<sup>1</sup> The appellant's grid depicted the subject as containing 4,090 square feet of living area with an improvement assessment of \$49.98 per square foot of living area, but the subject's property record card indicated the subject contains 4,095 square feet.

foot. Phelps testified this method was applied uniformly throughout the subdivision. Finally, the witness testified properties in Camden Terrace subdivision, where the appellant's comparables are located, have different ages and amenities when compared to homes in Briar Creek.

In rebuttal, the appellant submitted an appraisal of the subject property with a market value estimate of \$640,000 as of the report's effective date of January 1, 2010. Pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the appraisal submitted by appellant in conjunction with his rebuttal argument.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

With respect to the land inequity contention, the Board finds the parties submitted nine comparables. The Board gave less weight to the appellant's comparables because they were significantly larger in land area when compared to the subject. The Board finds the land comparables submitted by the board of review were located in the subject's Briar Creek subdivision and were similar to the subject in land area. These most similar comparables had land assessments ranging from \$50,163 to \$70,394 or from \$2.28 to \$2.79 per square foot of land area. The subject's land assessment of \$55,211 or \$2.51 per square foot of land area falls within this range. Therefore, the Board finds the evidence in the record supports the subject's land assessment.

With respect to the improvement inequity contention, the Board finds the parties relied on the same comparables used to support their respective land arguments. The Board gave less weight to the appellant's comparables #2 and #3 because they were significantly older than the subject. The Board finds the remaining comparables were similar to the subject in terms of

design, age, living area and most features, and had improvement assessments ranging from \$195,594 to \$247,361 or from \$48.10 to \$56.14 per square foot of living area. The subject's improvement assessment of \$204,430 or \$49.93 per square foot of living area falls within this range. Therefore, the Board finds the evidence in the record supports the subject's improvement assessment.

In conclusion, the Board finds the appellant has failed to prove inequity regarding either the subject's land or improvement assessments by clear and convincing evidence and the subject's assessment as determined by the board of review is correct. Thus, no reduction is warranted.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*JR*

Acting Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: December 23, 2011

*Allen Castrovillari*

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 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 the subsequent year 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.

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.