



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

APPELLANT: Steven Siddens
DOCKET NO.: 16-02232.001-R-1
PARCEL NO.: 06-09-101-021

The parties of record before the Property Tax Appeal Board are Steven Siddens, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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: \$16,507
IMPR.: \$64,253
TOTAL: \$80,760

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 2016 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 is improved with a two-story single-family dwelling of frame exterior construction containing 2,214 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full finished basement, central air conditioning, a fireplace, and a 400-square foot garage. The dwelling is situated on a 10,890-square foot site in Lake Villa, Lake Villa Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales all located in the same subdivision as the subject property. The comparables are two-story dwellings of frame exterior construction, ranging in size from 2,295 to 2,387 square feet of living area. The dwellings were constructed from 1996 to 2000. Each comparable has a basement, one of which has a finished area. The homes also have central air conditioning, a fireplace, and a garage ranging in size from 420 to

462 square feet of building area. The comparables sold between March and August 2016 for prices ranging from \$216,000 to \$245,000 or from \$94.12 to \$102.64 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$229,207 or \$103.53 per square foot of living area, land included based on the three-year median.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,760. The subject's assessment reflects a market value of \$243,546 or \$110.00 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales all located in the same subdivision as the subject property¹. The comparables are two-story dwellings of frame exterior construction ranging in size from 1,614 to 2,308 square feet of living area. The dwellings were constructed between 1995 and 1998. Each of the comparables has a basement, one of which has a finished area. The homes also have central air conditioning and a garage ranging in size from 440 to 701 square feet of building area. Two of the comparables have fireplaces. The comparables sold between March 2015 and April 2016 for prices ranging from \$188,000 to \$260,000 or from \$107.19 to \$116.48 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented eight comparable sales for the Board's consideration. The board gave less weight to appellant's comparables #1 and #2 and to board of review's comparables #2, #3, #4 and #6 which lack a finished basement area, making the homes dissimilar to the subject. The Board finds appellant's comparable #3 and board of review's comparable #1 to be the best evidence of market value as they are most similar to the subject in location, design, exterior construction, size and/or features. These comparables sold in June 2015 and August 2016 for prices of \$245,000 and \$260,000 or for \$102.64 and \$112.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$243,546 or \$110.00 per square foot of living area, including land, which is supported by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

¹ Although there are six properties on the grid sheets, the board of review's comparables #1 and #5 are the same property. Only comparable #1 will be analyzed and comparable #5 will be deemed a duplicate.

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: July 17, 2018



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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