



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

APPELLANT: Ryan Sekula
DOCKET NO.: 16-02333.001-R-1
PARCEL NO.: 14-04-201-061

The parties of record before the Property Tax Appeal Board are Ryan Sekula, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; 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: \$41,104
IMPR.: \$110,831
TOTAL: \$151,935

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 consists of a two-story single-family dwelling of frame exterior construction with 3,387 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning and two fireplaces. The subject property also has a 525-square foot garage.¹ The dwelling is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted limited information on three equity comparables. The properties are located from 0.04 to 0.13 of a mile from the subject and consist of two-story single-family residential structures of frame exterior construction containing from 3,081 to 3,448

¹ Appellant failed to disclose any information regarding a garage. This information was obtained from the board of review's grid analysis.

square feet of living area. The houses were built in 2005 or 2007. Each of the comparables has a full unfinished basement and central air-conditioning. No information was provided by the appellant regarding other features such as fireplaces or garages. No photographs of the subject or the comparables were submitted by the appellant. The comparables have improvement assessments ranging from \$94,793 to \$105,072 or from \$30.24 to \$30.77 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 \$151,935. The subject property has an improvement assessment of \$110,831 or \$32.72 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The comparables are located from 0.02 to 0.062 of a mile from the subject and share the same neighborhood code as the subject. The parcels are improved with two-story single-family residential structures of frame or brick exterior construction. The dwellings were built between 2005 and 2007 and contain from 3,209 to 3,332 square feet of living area. Each of the comparables has a full unfinished basement and central air-conditioning, and a garage ranging in size from 480 to 714 square feet of building area. Three of the comparables each have a fireplace. The comparables have improvement assessments ranging from \$103,282 to \$109,985 or from \$32.19 to \$33.84 per square foot of living area. The board of review also reported that the subject had sold in October 2016 for \$452,500. 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 parties presented data on eleven suggested comparables for the Board's consideration. Appellant's comparables received reduced weight in the Board's analysis since only limited information was submitted regarding some of their salient features for comparison with those of the subject property, such as garages and/or fireplaces.

On this record, the Board finds the board of review comparables to be the best evidence of assessment equity as they are quite similar to the subject in age, location, size, and most features and have the details necessary for a complete analysis. These comparables had improvement assessments ranging from \$103,282 to \$109,985 or from \$32.19 to \$33.84 per square foot of living area. The subject's improvement assessment of \$110,831 or \$32.72 per square foot of living area falls within the range established by the best comparables in this record. Based on this evidence, the Board finds that the subject's assessment is supported and a reduction 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:

August 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Ryan Sekula, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

Lake County Board of Review
18 North County Street
7th Floor
Waukegan, IL 60085