



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

APPELLANT: Debbie Sienko
DOCKET NO.: 16-03132.001-R-1
PARCEL NO.: 15-33-212-025

The parties of record before the Property Tax Appeal Board are Debbie Sienko, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$28,724
IMPR.: \$99,190
TOTAL: \$127,914

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 tri-level single-family dwelling of wood-siding exterior construction with 1,549 square feet of living area. The dwelling was constructed in 1979. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 460-square foot attached garage. The property has a 9,332-square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on four comparable sales located from .14 to .36 of a mile from the subject property. The comparables are described as tri-level or split-level single-family dwellings of wood-siding exterior construction with either 1,549 or 1,852 square feet of living area. The dwellings were constructed in 1978 or 1979. Two comparables feature unfinished basements; all dwellings have central air conditioning; one comparable has a fireplace, and all comparables have attached garages with either 460 or 462 square feet of building area. The properties have sites of either 6,825 or 7,350 square feet of land area. The comparables sold

from May 2015 to February 2016 for prices ranging from \$269,000 to \$402,000 or from \$173.66 to \$217.06 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$99,126.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,914. The subject's assessment reflects a market value of \$385,748 or \$249.03 per square foot of living area including land when applying 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 the subject's assessment, the board of review submitted information on four comparable sales (one of which was also submitted by the appellant) located from .092 to .186 of a mile from the subject property. Board of review comparable #3 is the same property as appellant's comparable #1. The comparables are improved with tri-level single-family dwellings of wood-siding or stone exterior construction with either 1,454 or 1,549 square feet of living area. The dwellings were constructed from 1978 to 1981. One comparable features a basement with a finished area; all dwellings have central air conditioning; three dwellings have a fireplace, and all comparables have attached garages with either 460 or 524 square feet of building area. The properties have sites ranging in size from 6,825 to 9,615 square feet of land area. The comparables sold from June 2014 to October 2016 for prices ranging from \$372,000 to \$475,000 or from \$240.15 to \$326.69 per square foot of living area including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); 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 Board finds the parties submitted a total of seven suggested sale comparables with various degrees of similarity to the subject property for the Board's consideration with one comparable submitted by both parties. The Board gave less weight to appellant's comparable #1 and #3, as well as board of review comparables #1, #3 and #4 due to these comparables not having a basement, unlike the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #4 and board of review comparable sale #2. The Board finds these comparables are most similar to the subject in location, site size, dwelling size, age, design and features. These comparables sold between May 2015 and October 2016 for prices ranging from \$330,000 to \$415,000 or from \$178.19 to \$267.91 per square foot of living area including land. The subject's assessment reflects a market value of \$385,748 or \$249.03 per square foot of living area, including land, which falls within the range established by the most similar comparable sales in this record.

After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued. Therefore, the Board finds that the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds that no reduction in the subject's assessment is 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: February 13, 2019



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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