



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

APPELLANT: Paul Seeley
DOCKET NO.: 16-03241.001-R-1
PARCEL NO.: 15-16-202-009

The parties of record before the Property Tax Appeal Board are Paul Seeley, 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: \$ 45,474
IMPR.: \$148,939
TOTAL: \$194,413

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 one-story dwelling of brick construction with 3,616-square feet of living area. The dwelling was constructed in 1988. Features include a partially finished basement, central air conditioning, two fireplaces and an 816-square foot garage. The subject property has a 48,352-square foot site. The subject property is located in Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis of four comparable sales located from 1.30 to 4.11 miles from the subject. The comparables consist of one-story dwellings that were built from 1952 to 1989; range in size from 3,254 to 3,913 square feet of living area; and have sites that range in size from 22,783 to 64,858 square feet of land area. Features had varying degrees of similarity when compared to the subject. The comparables sold from April 2014 to October 2015 for prices

ranging from \$490,000 to \$603,800 or from \$125.86 to \$176.71 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$194,413. The subject's assessment reflects an estimated market value of \$586,288 or \$162.14 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%.

In support of the subject's assessment, the board of review submitted an analysis of four comparable sales located from .144 to .488 of a mile from the subject. The comparables consist of two-story dwellings of brick, stucco or wood exterior construction that were built from 1990 to 1992. The dwellings range in size from 3,236 to 3,688 square feet of living area and are situated on sites that contain from 10,005 to 43,560 square feet of land area. Features had varying degrees of similarity when compared to the subject. The comparables sold from April 2014 to August 2016 for prices ranging from \$550,000 to \$670,000 or from \$162.15 to \$183.96 per square foot of living area including land. Based on this 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 no reduction in the subject's assessment is warranted.

The record contains eight comparable sales for the Board's consideration. Notwithstanding that four of the comparables sold in 2014, which are dated in relation to the subject's January 1, 2016 assessment date, the Board finds neither of parties' comparables are particularly similar to the subject. For example, the appellant's comparables are similar in design, but are not located in close proximity to the subject and three comparables are older in age when compared to the subject. The comparables submitted by the board of review are located in close proximity to the subject, but are dissimilar in design when compared to the subject. Four of the parties' comparables have considerably smaller sites when compared to the subject. Both parties' comparables sold from April 2014 to August 2016 for prices ranging from \$490,000 to \$670,000 or from \$125.86 to \$183.96 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$586,288 or \$162.14 per square foot of living area including land, which falls within the range established by both parties' comparable sales. After considering the numerous adjustments to the comparables for differences when compared to the subject, like location, land area, design, age, and features, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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. 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: October 16, 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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