



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

APPELLANT: James L. & Lisa S. Sefton  
DOCKET NO.: 16-04869.001-R-1  
PARCEL NO.: 11-07-405-007

The parties of record before the Property Tax Appeal Board are James L. and Lisa S. Sefton, the appellants, by attorney Jessica Hill-Magiera 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:** \$50,828  
**IMPR.:** \$122,122  
**TOTAL:** \$172,950

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 dwelling with a wood siding exterior containing 2,924 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached two-car garage with 400 square feet of building area. The property has a 19,268 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on 16 equity comparables improved with two-story dwellings with either 2,972 or 2,988 square feet of living area. The homes were built from 1987 to 1989. Each comparable has a basement. These properties have improvement assessments ranging from \$36.72 to \$40.16 per square foot of

living area. The appellants requested the subject's improvement assessment be reduced to \$99,651 or \$34.08 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 \$172,950. The subject property has an improvement assessment of \$122,122 or \$41.77 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story dwellings of wood siding exteriors ranging in size from 2,697 to 2,927 square feet of living area. The dwellings were built in 1987 and 1988. Each home has an unfinished basement, central air conditioning, one fireplace and an attached two-car garage with 400 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and comparable #1 is located along the same street and within the same block as the subject property. These properties have improvement assessments ranging from \$121,960 to \$135,832 or from \$45.22 to \$46.41 per square foot of living area.

The board of review submission also included three comparable sales improved with two-story homes of wood siding exteriors with either 2,571 or 2,932 square feet of living area. The dwellings were built in 1987. Each property has an unfinished basement, central air conditioning, one fireplace and an attached two-car garage with either 462 or 483 square feet of building area. The comparables sold in 2015 and 2016 for prices \$480,000 and \$510,000 or from \$173.94 to \$198.37 per square foot of living area, land included. Their improvement assessments range from \$120,291 to \$121,503 or from \$41.31 to \$47.26 per square foot of living area.

The board of review evidence included a statement from the assessor explaining the subject property was remodeled and an addition was constructed in 2008.

The appellants' counsel submitted rebuttal comments regarding the board of review evidence.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review, which included six comparables with varying degrees of similarity to the subject property. These comparables have improvement assessments ranging from \$41.31 to \$47.26 per square foot of living area. The subject's improvement assessment of \$41.77 per square foot of living area falls at the low end of the range established by the best comparables in this record. Less weight was given the appellants' comparables due to the lack of descriptive data with respect to the features of each dwelling which would allow the Property Tax Appeal

Board to conduct a meaningful comparative analysis. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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.

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Chairman



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Member



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Member



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Member



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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 18, 2020



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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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COUNTY

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