



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

APPELLANT: Philip C. & Nancy T. Seeger
DOCKET NO.: 17-02027.001-R-1
PARCEL NO.: 09-25-214-054

The parties of record before the Property Tax Appeal Board are Philip C. & Nancy T. Seeger, the appellants, 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:	\$9,819
IMPR.:	\$50,175
TOTAL:	\$59,994

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 2017 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 townhome of wood siding exterior construction with 1,475 square feet of living area. The townhouse was constructed in 1991. Features include central air conditioning and an attached 380 square foot garage. The property is located in Wauconda, Wauconda Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on six comparable sales located in close proximity to the subject and within the same neighborhood code assigned by the assessor as the subject property. The comparables are improved with two-story townhomes of wood siding exterior construction that each contain 1,475 square feet of living area. The townhouses were constructed from 1988 to 1991. Three of the comparables feature full basements, two of which have finished areas.

Each comparable has central air conditioning and an attached 380 square foot garage. Five of the townhomes each feature a fireplace. The comparables sold from June 2015 to March 2017 for prices ranging from \$150,000 to \$185,000 or from \$101.69 to \$125.42 per square foot of living area, including land. Based on this evidence, the appellants 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 \$59,994. The subject's assessment reflects a market value of \$180,977 or \$122.70 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales where comparables #1, #2 and #3 were the same properties as appellants' comparables #1, #2 and #3; board of review comparable #4 is a newly submitted comparable sale and will be described herein. Comparable #4 is located in close proximity to the subject and within the same neighborhood code assigned by the assessor as the subject property. The dwelling is a two-story townhome of wood siding exterior construction containing 1,475 square feet of living area which was built in 1991. The townhome features central air conditioning, a fireplace and a 380 square foot garage. Comparable #4 sold in June 2017 for \$189,000 or \$128.14 per square foot of living area, including land. Based on this evidence including appellants' comparables #1, #2 and #3, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

The parties submitted a total of seven comparable sales, with three common properties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #4, #5 and #6 due to their superior basement foundations as compared to the subject's lack of a basement.

The Board finds the best evidence of market value to be appellants' comparable sales #1, #2 and #3 along with the board of review comparables which include three common properties. These four comparables are each similar to the subject in location, design, exterior construction, age, dwelling size, foundation and/or most features. These most similar comparables sold from September 2016 to June 2017 for prices ranging from \$176,501 to \$189,000 or from \$119.66 to \$128.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$180,977 or \$122.70 per square foot of living area, including land, which is well within the range established by the best comparable sales in this record and well-supported by the

comparables that feature similar foundations to the subject property. Based on this evidence, the Board finds 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.



Chairman



Member



Member



Member



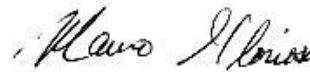
Member

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: May 26, 2020



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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