



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

APPELLANT: James & Lisa Sefton
DOCKET NO.: 17-03745.001-R-1
PARCEL NO.: 11-07-405-007

The parties of record before the Property Tax Appeal Board are James & Lisa Sefton, the appellants, by Jessica Hill-Magiera, Attorney at Law 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: \$53,608
IMPR.: \$119,341
TOTAL: \$172,949

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

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within 0.29 of a mile from the subject's property. The comparables have sites that range in size from 10,969 to 15,931 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 2,729 to 2,988 square feet of living area. The homes were built from 1986 to 1988. Each comparable has an unfinished basement, central air conditioning, one to

three fireplaces and a garage ranging in size from 400 to 462 square feet of building area. The comparables sold from August 2016 to June 2017 for prices ranging from \$450,000 to \$517,000 or from \$159.79 to \$173.03 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$160,702.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$172,949. The subject's assessment reflects a market value of \$521,716 or \$178.43 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 located within approximately 0.19 of a mile from the subject property. The board of review comparables #1 and #2 are the same properties as the appellants' comparables #3 and #5, respectively. The comparables have sites that range in size from 11,339 to 17,304 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 2,571 to 2,988 square feet of living area. The homes were built in 1986 or 1988. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and a garage ranging from 462 to 484 square feet of building area. The comparables sold from May 2016 to May 2017 for prices ranging from \$499,900 to \$525,000 or from \$172.36 to \$204.20 per square foot of living area, land included.

The board of review noted the recent sale and included a Multiple Listing Service (MLS) sheet for an August 2018 sale of the subject property along with the Property Detail Report for the subject property.

In rebuttal, the appellants' counsel addressed the board of review notes regarding the subject's 2018 sale as being too remote in time to establish market value as of January 1, 2017. Counsel also addressed each of the board of review comparable sales indicating comparables #1 and #2 were utilized by the appellant, that comparable #3 was acceptable and that comparable #4 was not comparable based on dwelling size.

The appellants' counsel provided a grid with their opinion of best comparables and argued use of a median sale price per square foot as being a "fundamental concept" used in determining market value. It is noteworthy that each of the appellants' submitted grids provide different estimated market values for the subject.

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 seven comparable sales for the Board's consideration, where two of the comparables were common to both. All seven of the comparables are considered similar to the subject in location, age, dwelling size, design, and most features. Despite differing site sizes, the Board finds all seven comparables presented by the parties were relatively similar to the subject property for purposes of analysis. These comparables sold from May 2016 to June 2017 for prices ranging from \$450,000 to \$525,000 or from \$159.79 to \$204.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$521,716 or \$178.43 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject in terms of site size, 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: July 21, 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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