



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

APPELLANT: Jim Seckelmann
DOCKET NO.: 19-03143.001-R-1
PARCEL NO.: 15-34-203-020

The parties of record before the Property Tax Appeal Board are Jim Seckelmann, the appellant, by attorney Ciarra Schmidt, of Schmidt Salzman & Moran, Ltd. in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** 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: \$26,637
IMPR.: \$44,850
TOTAL: \$71,487

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 2019 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 single-family dwelling of wood siding exterior construction with 1,833 square feet of living area. The dwelling was constructed in 1961 and is approximately 58 years old. Features of the home include a crawl space foundation, central air conditioning, one fireplace, a metal utility shed, and a 299-square foot garage. The dwelling is located in Deerfield, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject. The comparables consist of one-story single-family dwellings of wood siding or brick and wood siding exterior construction that range in age from 58 to 64 years old. The dwellings range in size from 1,560 to 1,752 square feet of living area. According to the property record cards attached to the grid analysis, the comparables have either a concrete

slab or crawl space foundation. Two comparables have central air conditioning and two comparables each have a fireplace. One comparable has a 336-square foot garage. The comparables have improvement assessments ranging from \$50,559 to \$59,225 or from \$28.86 to \$35.87 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,774. The subject property has an improvement assessment of \$74,137 or \$40.45 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables, two of which were submitted by both parties as board of review comparables #3 and #4 are the same properties as appellant's comparables #1 and #2. The comparables are all located in the same neighborhood code as the subject and consist of one-story single-family dwellings of wood siding or brick and wood siding exterior construction that were built from 1955 to 1961. Four of the comparables have effective years-built ranging from 1958 to 1975. The dwellings range in size from 1,560 to 2,040 square feet of living area. The comparables have either a concrete slab or crawl space foundation. Three comparables have central air conditioning, four comparables each have a fireplace and each comparable has a garage ranging in size from 336 to 648 square feet of building area. Three of the comparables have a metal utility shed. The comparables have improvement assessments ranging from \$50,559 to \$78,614 or from \$28.86 to \$39.75 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented data on seven suggested comparables for the Board's consideration, as two comparables were common to both parties. The Board gives less weight to appellant's comparables #2 and #4 and board of review comparables #2, #4 and #5 which are smaller dwellings than the subject or have a larger garage than the subject.

The Board finds that appellant's comparables #1 and #3 and board of review comparables #1 and #3, which includes one of the parties' common comparables, were the best comparables submitted for the Board's consideration and are similar to the subject in location, age, design, size, and most features. These comparables had improvement assessments ranging from \$50,559 to \$76,323 or from \$28.86 to \$39.75 per square foot of living area, with the comparable having the highest improvement assessment and highest assessment per square foot being the most similar comparable to the subject property. The subject's improvement assessment of \$74,137 or

\$40.45 per square foot of living area falls within the range established by the best comparables in the record on an overall basis but above the range on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that a slight reduction in the subject's assessment 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:

January 18, 2022



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

State of Illinois

Property Tax Appeal Board

William G. Stratton Building, Room 402

401 South Spring Street

Springfield, IL 62706-4001

APPELLANT

Jim Seckelmann, by attorney:

Ciarra Schmidt

Schmidt Salzman & Moran, Ltd.

111 West Washington Street

Suite 1300

Chicago, IL 60602

COUNTY

Lake County Board of Review

Lake County Courthouse

18 North County Street, 7th Floor

Waukegan, IL 60085

