



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

APPELLANT: Cynthia Seibt  
DOCKET NO.: 19-03790.001-R-1  
PARCEL NO.: 13-21-103-013

The parties of record before the Property Tax Appeal Board are Cynthia Seibt, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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:** \$29,500  
**IMPR.:** \$116,038  
**TOTAL:** \$145,538

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 two-story dwelling of wood siding exterior construction with 2,800 square feet of living area. The dwelling is 26 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 704 square foot garage. The property has a 13,068 square foot site and is located in Fox River Grove, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 0.14 of a mile from the subject property. The comparables have sites with either 13,068 or 13,503 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 2,297 to 3,355 square feet of living area. The dwellings are each 26 years old. Each comparable has a full or partial basement, one with finished area, central air conditioning and a

garage ranging in size from 441 to 704 square feet of building area. Three comparables each have one fireplace. The properties sold from May 2017 to August 2019 for prices ranging from \$315,000 to \$430,000 or from \$128.17 to \$153.57 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$128,380 which reflects a market value of \$385,179 or \$137.56 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The appellant submitted a copy of the Notice of Findings by the Lake County Board of Review disclosing the subject property has a total assessment of \$149,318 which reflects a market value of \$453,992 or \$162.14 when applying the 2019 three year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and on October 21, 2021 was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be comparables submitted by the appellant. The Board gives less weight to comparable #1 which sold in 2017, less proximate in time to the January 1, 2019 assessment date at issue than other comparables in the record. The remaining comparables sold from May 2018 to August 2019 for prices of \$315,000 or \$430,000 or from \$128.17 to \$153.57 per square foot of living area, including land. Comparable #4 is most similar to the subject but has a smaller basement and less basement finished area than the subject and sold for \$430,000 or \$153.57 per square foot of living area, land included. The subject's assessment reflects a market value of \$453,992 or \$162.14 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is 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: February 15, 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

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APPELLANT

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COUNTY

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