



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

APPELLANT: Tony Sego
DOCKET NO.: 19-06280.001-R-1
PARCEL NO.: 16-26-404-026

The parties of record before the Property Tax Appeal Board are Tony Sego, 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 **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: \$ 94,861
IMPR.: \$131,905
TOTAL: \$226,766

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 3,033 square feet of living area. The dwelling was constructed in 1925 and is 94 years old; the dwelling has an effective date of construction of 1954. Features of the home include a crawl-space foundation, central air conditioning, four fireplaces, an attached 600 square foot garage and a detached 820 square foot garage. The property has an approximately 33,985 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables consist of either 2-story or 2.5-story dwellings of brick or wood siding exterior construction that range in age from 89 to 125 years old. The homes range in size from 2,448 to

3,885 square feet of living area. Each dwelling has a full basement, one of which has finished area. Three homes have central air conditioning, and each dwelling has one or two fireplaces. Three comparables have garages of either 400 or 909 square feet of building area; comparable #1 for garage/car port reports "none/600" without further explanation. The comparables have improvement assessments ranging from \$97,121 to \$154,097 or from \$38.85 to \$39.67 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$119,310 or \$39.34 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 \$226,766. The subject property has an improvement assessment of \$131,905 or \$43.49 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 located in the same assessment neighborhood code as the subject property. The comparables consist of two-story dwellings of brick, stucco, wood siding and stucco, or brick and stucco exterior construction. The dwellings were built from 1928 to 1949 and have effective dates of construction ranging from 1949 to 1989. The homes range in size from 2,619 to 3,386 square feet of living area. Each dwelling has a full basement with finished area, central air conditioning, and one or two fireplaces. Three comparables have garages ranging in size from 480 to 552 square feet of building area. The comparables have improvement assessments ranging from \$133,962 to \$162,773 or from \$44.03 to \$58.00 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #3 and #4 due to differences in dwelling size, actual age, air conditioning amenity and/or garage amenity. The Board has given reduced weight to board of review comparable #2 due to its lack of a garage whereas the subject has both an attached a detached garage.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 along with board of review comparables #1, #3, #4 and #5 which are similar to the subject in location and present varying degrees of similarity in actual age/effective age, dwelling size and several

features. Each comparable has a full basement, several with finished area, suggesting these properties require downward adjustments for foundation and finished basement as compared to the subject's crawl-space foundation. Additionally, the subject property with both an attached and a detached garage totaling 1,420 square feet of building area has superior garage size as compared to each of these comparables suggesting upward adjustments would be necessary to make them more equivalent to the subject. These five comparables have improvement assessments that range from \$121,237 to \$162,773 or from \$39.17 to \$55.76 per square foot of living area. The subject's improvement assessment of \$131,905 or \$43.49 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences such as foundation, age and/or garage size when compared to the subject, the Board finds the appellant 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.



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: June 21, 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

Tony Sego, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085