



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

APPELLANT: Alan & Mary Ann Sedivy
DOCKET NO.: 19-08741.001-R-1
PARCEL NO.: 10-27-206-005

The parties of record before the Property Tax Appeal Board are Alan & Mary Ann Sedivy, the appellants, 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: \$31,178
IMPR.: \$116,210
TOTAL: \$147,388

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 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 dwelling of vinyl siding and stone exterior construction with 2,179 square feet of living area. The dwelling was built in 2015 and is 4 years old. Features of the home include an unfinished walkout basement, central air conditioning, one fireplace and a 420 square foot garage. The property has an approximately 6,716 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located in same assessment neighborhood code as the subject. The comparables are described as one-story dwellings of vinyl siding exterior construction ranging in size from 1,911 to 2,336 square feet of living area. The dwellings are 8 or 9 years old. Each comparable has an unfinished basement, central air conditioning, and a garage with 400 or 440 square feet of

building area. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$92,117 to \$112,271 or from \$47.67 to \$48.20 per square foot of living area. Based on this evidence, the appellants 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 \$147,388. The subject property has an improvement assessment of \$116,210 or \$53.33 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 same assessment neighborhood code as the subject. Board of review comparable #5 is a duplicate of appellant's comparable #3. The comparables consist of one-story dwellings of vinyl siding, vinyl siding and brick, or stone and vinyl siding exterior construction ranging in size from 2,179 to 2,336 square feet of living area. The dwellings were constructed from 2011 to 2015 and have basements, three of which are walkout with two having a recreation room. Other features include central air conditioning and a garage ranging in size from 420 to 443 square feet of building area. Four comparables each have one fireplace. The comparables have improvement assessments ranging from \$111,739 to \$121,032 or from \$48.06 to \$55.54 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 appellants contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration as one comparable was common to both parties. The Board finds all these comparables are similar to the subject in location, age, dwelling size and some features. However, the Board gives most weight to board of review comparables #1, #2 and #3 which are identical to the subject in dwelling size, garage size and some features with the exception that two comparables have basement recreation rooms which require downward adjustments to make them more equivalent to the subject. Nevertheless, these comparables have improvement assessments ranging from \$115,875 to \$121,032 or from \$53.18 to \$55.54 per square foot of living area. The subject has an improvement assessment of \$116,210 or \$53.33 per square foot of living area, which falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this evidence, the Board finds the appellants 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

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COUNTY

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