



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

APPELLANT: John Seely
DOCKET NO.: 19-08835.001-R-1
PARCEL NO.: 12-18-101-085

The parties of record before the Property Tax Appeal Board are John Seely, 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: \$34,523
IMPR.: \$105,430
TOTAL: \$139,953

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 and brick exterior construction with 2,364 square feet of living area. The dwelling was constructed in 1996 and is approximately 23 years old. Features of the home include a basement, central air conditioning, a fireplace, and a garage containing 441 square feet of building area. The property has an approximately 4,790 square foot site and is located in Lake Bluff, Shields 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. The comparables are located in the same neighborhood code as the subject property and are 21 to 23 years old. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 2,598 to 2,763 square feet of living area. Each dwelling has central air conditioning, one or two

fireplaces, and a garage ranging in size from 420 to 462 square feet of building area. Each comparable has a basement with three comparables having 760 to 1,200 square feet of finished area. Two of the comparables feature walk-out basements. The parcels range in size from 5,230 to 6,790 square feet of land area. The comparables sold from March 2018 to April 2019 for prices ranging from \$370,000 to \$400,000 or from \$133.91 to \$149.23 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$112,349.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$145,308. The subject's assessment reflects a market value of \$441,800 or \$186.89 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Lake County of 32.89% 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 in the same neighborhood code as the subject property. The comparables consist of two-story dwellings of brick and wood siding exterior construction ranging in size from 2,080 to 2,364 square feet of living area. The dwellings were built in 1995 or 1997. Each dwelling has central air conditioning, one fireplace, and a garage ranging in size from 400 to 639 square feet of building area. Each comparable has a basement with 520 to 895 square feet of finished area. The parcels range in size from 4,790 to 6,970 square feet of land area. The comparables sold from April 2018 to June 2019 for prices ranging from \$418,000 to \$430,000 or from \$176.82 to \$204.33 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #4 due to its unfinished basement when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1 through #3 along with the board of review's comparable sales. These most similar comparables sold for prices ranging from \$370,000 to \$430,000 or from \$133.91 to \$204.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$441,800 or \$186.89 per square foot of living area, including land, which is above the range established by the best comparables in this record on an overall basis. Based on this evidence and after considering adjustments to the best comparables for differences, 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: 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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