



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

APPELLANT: Wayne Sefton
DOCKET NO.: 20-00485.001-R-1
PARCEL NO.: 14-21-102-054

The parties of record before the Property Tax Appeal Board are Wayne Sefton, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County, in Lake Zurich, 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: \$15,397
IMPR.: \$78,056
TOTAL: \$93,453

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 2020 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 split-level style dwelling of frame exterior construction with 1,231 square feet of living area. The dwelling was constructed in 1971. Features of the home include a lower level with finished area, central air conditioning, a fireplace and a 504 square foot garage. The property has a 9,122 square foot site and is located in Lake Zurich, Ela 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 in the same neighborhood code as is assigned to the subject property. The comparables have sites that range in size from 8,563 to 10,518 square feet of land area and are improved with split-level style dwellings of frame exterior construction that range in size from 1,231 to 1,724 square feet of living area. The homes were built in 1970 or 1971 with the newest dwelling having a reported effective age of

1974. Each comparable has lower level with finished area, central air conditioning and a garage ranging in size from 475 to 506 square feet of building area. Two comparables each have a fireplace. The comparables sold from November 2018 to June 2020 for prices ranging from \$270,000 to \$338,500 or from \$196.35 to \$219.33 per square foot of living area, land included.

Based on this evidence, the appellant requested a reduced total assessment of \$88,324 which would reflect a market value of \$264,998 or \$215.27 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,453. The subject's assessment reflects a market value of \$280,724 or \$228.05 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales, which are located in the same neighborhood code as is assigned to the subject property. The comparables have sites that range in size from 8,480 to 10,620 square feet of land area and are improved with split-level style dwellings of frame exterior construction that range in size from 1,199 to 1,257 square feet of living area. The homes were built in 1970. Each comparable has a lower level, two of which have finished area. Features include central air conditioning and a garage ranging in size from 262 to 460 square feet of building area. Comparable #2 has a fireplace. The comparables sold from August 2019 to September 2020 for prices ranging from \$280,000 to \$312,000 or from \$229.89 to \$248.21 per square foot of living area, land included. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 which is significantly larger than the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #4 along with the board of review comparable sales which are each similar to the subject in location, age, dwelling size and most features. These most similar comparables sold from November 2018 to September 2020 for prices ranging from \$270,000 to \$312,000 or from \$206.04 to \$248.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$280,724 or \$228.05 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well-

supported by the most similar comparable identified as board of review comparable #3. Based on this evidence and after considering appropriate adjustments for differences to the best comparable sales in the record, the Board finds 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:

September 20, 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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