



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

APPELLANT: Jack and Joy Siegel
DOCKET NO.: 20-01479.001-R-1
PARCEL NO.: 16-34-110-006

The parties of record before the Property Tax Appeal Board are Jack and Joy Siegel, the appellants, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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: \$72,274
IMPR.: \$102,356
TOTAL: \$174,630

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 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 2-story dwelling of wood siding exterior construction with 2,518 square feet of living area. The dwelling was constructed in 1965. Features of the home include a full basement, a fireplace, and a 420 square foot garage. The property has an approximately 12,620 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales presented in two grid analyses. The comparables are located from 0.05 to 0.30 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 13,740 to 20,920 square feet of land area and are improved with 2-story homes of brick and wood siding exterior construction ranging in size from 2,497 to 3,244 square feet of living area. The dwellings were

built in 1965 or 1966. Each home has a full basement, two of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 462 to 552 square feet of building area. The comparables sold from July 2019 to March 2020 for prices ranging from \$503,500 to \$675,000 or from \$180.21 to \$209.25 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's assessment to \$174,630 which would reflect a market value of \$523,942 or \$208.08 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 \$191,397. The subject's assessment reflects a market value of \$574,938 or \$228.33 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 four comparable sales. The comparables are located from 0.12 to 0.40 of a mile from the subject and three comparables are within the same assessment neighborhood code as the subject. The parcels range in size from 9,380 to 18,290 square feet of land area and are improved with 2-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,322 to 3,052 square feet of living area. The dwellings were built from 1964 to 1966, with comparables #1, #2, and #3 having effective ages of 1982, 1977, and 1983, respectively. Three homes each have a full basement, two of which have finished area, and one home has a concrete slab foundation. Each home has central air conditioning, a fireplace, and a garage ranging in size from 462 to 576 square feet of building area. The comparables sold from April 2019 to May 2020 for prices ranging from \$550,000 to \$740,000 or from \$233.14 to \$256.81 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 appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparable #2 and the board of review's comparables #3 and #4, due to substantial differences from the subject in dwelling size or foundation type. The Board gives less weight to the board of review's comparables #1 and #2, which have homes with much newer reported effective ages than the subject dwelling.

The Board finds the best evidence of market value to be the appellants' comparables #1 and #3, which are similar to the subject in dwelling size, year built, location, and some features, although these properties have finished basement area and central air conditioning unlike the subject, suggesting that downward adjustments to the best comparables would be needed to make them

more similar to the subject. These most similar comparables sold from July 2019 to March 2020 for prices of \$503,500 and \$522,500 or \$180.21 and \$209.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$574,938 or \$228.33 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment commensurate with the appellants' request 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: October 18, 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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