



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

APPELLANT: Paul Seeley
DOCKET NO.: 20-03369.001-R-1
PARCEL NO.: 15-16-202-009

The parties of record before the Property Tax Appeal Board are Paul Seeley, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$44,898
IMPR.: \$160,140
TOTAL: \$205,038

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 1-story dwelling of brick exterior construction with 3,616 square feet of living area. The dwelling was constructed in 1988. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and an attached 816 square foot garage. The property has a 48,352 square foot site and is located in Prairie View, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales presented in two grid analyses. The comparables are located from 0.48 of a mile to 2.53 miles from the subject and one comparable is located in Prairie View. The parcels range in size from 11,761 to 40,430 square feet of land area and are improved with 1-story homes of frame exterior construction ranging in size from 2,867 to 3,552 square feet of living area. The dwellings were built from 1972 to 1997, with the

oldest home having an effective age of 1989. Each home has a basement, two of which have finished area, central air conditioning, and an attached garage ranging in size from 442 to 726 square feet of building area. Comparable #3 also has three fireplaces and a detached 768 square foot garage. The comparables sold from August 2019 to April 2020 for prices ranging from \$457,500 to \$590,000 or from \$152.30 to \$166.10 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$194,039 which would reflect a market value of \$582,175 or \$161.00 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 \$205,038. The subject's assessment reflects a market value of \$615,915 or \$170.33 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 three comparable sales where comparable #1 is the same property as the appellant's comparable #3. The comparables are located from 0.48 of a mile to 2.71 miles from the subject and one comparable is located in Prairie View. The parcels range in size from 20,038 to 40,430 square feet of land area and are improved with 1-story homes of brick or frame exterior construction ranging in size from 3,065 to 3,552 square feet of living area. The dwellings were built from 1970 to 2014, with comparables #1 and #3 having effective ages of 1989 and 1974, respectively. Each home has a basement, two of which have finished area, central air conditioning, two or three fireplaces, and an attached garage ranging in size from 506 to 771 square feet of building area. Comparable #1 also has a detached 768 square foot garage. The comparables sold from September 2019 to May 2020 for prices ranging from \$590,000 to \$775,000 or from \$166.10 to \$252.85 per square foot of living area, including land.

The board of review also reported that the subject property and comparable #1 are subject to a pre-annexation agreement with Lincolnshire and comparables #2 and #3 are in Lincolnshire, compared to the appellant's comparables #1 and #2 which are located in Buffalo Grove.

Based on this evidence the board of review requested the subject's assessment be sustained.

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 record contains a total of five comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 and the board of review's comparable #2, due to significant differences from the subject in dwelling size.

The Board finds the best evidence of market value to be the appellant's comparable #3/board of review's comparable #1 and the board of review's comparable #3, which are more similar to the subject in dwelling size, age, and features, although both of these comparables are older homes than the subject dwelling, one of these comparables has a much smaller site than the subject, and one of these comparables has two garages compared to the subject's one garage, suggesting that adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold in December 2019 and May 2020 for prices of \$590,000 and \$620,000 or for \$166.10 and \$185.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$615,915 or \$170.33 per square foot of living area, including land, which is within the range established by the best comparable sales in this record, and appears to be supported given the subject's newer home and larger site. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, such as age, site size, and number of garages, 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

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: January 17, 2023



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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