



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

APPELLANT: Barry Segal
DOCKET NO.: 20-03848.001-R-1
PARCEL NO.: 15-23-301-034

The parties of record before the Property Tax Appeal Board are Barry Segal, 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: \$31,255
IMPR.: \$79,559
TOTAL: \$110,814

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 one-story dwelling of brick exterior construction with 1,917 square feet of living area. The dwelling was constructed in 1977. Features of the home include a concrete slab foundation, central air conditioning, a fireplace, and a garage containing 552 square feet of building area. The property is located in Lincolnshire, 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 located within .12 of a mile and within the same assessment neighborhood code as the subject. The comparables consist of one-story dwellings of frame exterior construction containing either 2,215 or 2,563 square feet of living area. The homes were built in 1977. Each dwelling has central air conditioning, a concrete slab foundation, a fireplace, and a garage containing either 484 or 638 square feet of

building area. Comparable #3 has an approximately 33,640 square foot parcel,¹ with no parcel size data provided for the remaining comparables. The comparables sold from February 2019 to May 2020 for prices ranging from \$290,000 to \$367,500 or from \$113.15 to \$165.91 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$95,840.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,814. The subject's assessment reflects a market value of \$332,875 or \$173.64 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 located within .08 of a mile of the subject and within the same assessment neighborhood code as the subject. Comparables #2 and #3 are the same properties as appellant comparables #3 and #2, respectively. The comparables consist of one-story dwellings of brick or wood siding and brick exterior construction containing either 1,917 or 2,215 square feet of living area. The dwellings were built in 1977. Each dwelling has central air conditioning, a concrete slab foundation, and a garage containing either 552 or 638 square feet of building area. Two comparables each have a fireplace. Comparable #2 has an approximately 33,640 square foot parcel, with no parcel data provided for the remaining comparables. The comparables sold from July 2019 to October 2020 for prices ranging from \$325,000 to \$367,500 or from \$146.73 to \$180.23 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of four comparable sales to support their respective positions before the Property Tax Appeal Board, with two being common to the parties. The Board gives less weight to the appellant's comparable #1 due to differences in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables, including the two common comparables, which are similar to the subject in dwelling size, location, and features, noting that neither party provided parcel size data that would assist the Board in conducting a meaningful analysis of their comparability to the subject. These most similar comparables sold for prices ranging from \$325,000 to \$367,500 or from \$146.73 to

¹ The appellant submitted a Multiple Listing Service sheet for appellant comparable #3 which contains parcel size information.

\$180.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$332,875 or \$173.64 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 adjustments to the best comparables for differences when compared to the subject, 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: February 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Barry Segal, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085