



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

APPELLANT: Valerie Seger
DOCKET NO.: 21-01258.001-R-1 through 21-01258.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Valerie Seger, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-01258.001-R-1	06-04-405-002	3,467	3,337	\$6,804
21-01258.002-R-1	06-04-405-003	3,467	36,437	\$39,904

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 2021 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 two adjacent parcels¹ improved with a one-story dwelling of wood siding exterior construction with 1,212 square feet of living area. The dwelling was constructed in 1950 and has a reported effective age of 1955. Features of the home include a crawl space foundation and a 528 square foot detached garage. The property has a combined site size of approximately 32,400 square feet and is located in Lake Villa, Lake Villa 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 that have the same assessment

¹ The Board finds the best description of the subject was reported in the property record cards for each of the subject's two parcels identified as PINs 06-04-405-002 and 06-04-405-003, depicting a dwelling on PIN -003 and a detached garage on PIN -002. Each parcel is reported to have 16,200 square feet of land area.

neighborhood code as the subject and are located from 1.20 to 1.49 miles from the subject property. The comparables have sites that range in size from 7,000 to 13,820 square feet of land area and are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,236 to 1,355 square feet of living area. The dwellings were built from 1940 to 1949. Each comparable has a crawl space foundation. Comparable #1 has a fireplace and an 848 square foot detached garage. Comparable #3 has central air conditioning, a fireplace and a 570 square foot attached garage. The comparables sold from February to November 2020 for prices ranging from \$90,000 to \$112,000 or from \$71.96 to \$88.75 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted a "Board of Review Notes on Appeal" for each parcel disclosing a combined total assessment for the subject of \$46,708. The subject's assessment reflects a market value of \$140,475 or \$115.90 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from .34 of a mile to 1.53 miles from the subject property. The comparables have sites that range in size from 9,100 to 32,400 square feet of land area and are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,224 to 1,325 square feet of living area. The dwellings were built from 1949 to 1958. Each comparable has a crawl space foundation. Three comparables have central air conditioning and an attached garage ranging in size from 360 to 480 square feet of building area. Comparable #2 has a 760 square foot detached garage. The comparables sold from July 2020 to March 2021 for prices ranging from \$141,000 to \$188,900 or from \$114.63 to \$151.36 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables, as well as board of review comparables #3 and #5 due to their considerably smaller site sizes, when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #4 which are overall more similar to the subject in site size, dwelling size, design and age, but have varying degrees of similarity to the subject in location and features. These three comparables sold in July 2020 or March 2021 for prices ranging from \$141,000 to \$175,000 or from \$114.63 to \$141.34 per square foot of living area, including land. The subject's assessment

reflects a market value of \$140,475 or \$115.90 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record in terms of overall market value but within the range on a price per square foot basis. Based on this record, and after considering adjustments to the best comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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 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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