



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

APPELLANT: Sue Sedar  
DOCKET NO.: 21-01691.001-R-1  
PARCEL NO.: 08-09-405-031

The parties of record before the Property Tax Appeal Board are Sue Sedar, 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:** \$7,625  
**IMPR.:** \$33,433  
**TOTAL:** \$41,058

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 a 1-story dwelling of wood siding exterior construction with 1,009 square feet of living area. The dwelling was constructed in 1949. Features of the home include an unfinished basement, central air conditioning, a fireplace and a garage containing 312 square feet of building area. The property has a 6,240 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three suggested equity comparables that are in the same assessment neighborhood code as the subject and located within 0.18 of a mile from the subject property. The comparables are improved with 1-story dwellings of wood siding exterior construction ranging in size from 1,018 to 1,104 square feet of living that were built from 1941 to 1952. Each comparable has an unfinished basement and a garage ranging in size from 240 to 288 square feet of building area. One comparable has central air conditioning and one comparable has a fireplace. The comparables have improvement assessments ranging from \$30,369 to \$35,028 or from \$29.06 to \$32.11 per square foot of living area. Based on this evidence, the

appellant requested the subject's improvement assessment be reduced to \$30,270 or \$30.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,058. The subject property has an improvement assessment of \$33,433 or \$33.13 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five suggested equity comparables that are in the same assessment neighborhood code as the subject and located within 0.44 of a mile from the subject property. Comparable #2 is the same property as the appellant's comparable #1. The comparables are improved with 1-story dwellings of wood siding or brick exterior construction ranging in size from 992 to 1,059 square feet of living area that were built from 1950 to 1959. Each comparable has a basement, one with finished area and a garage ranging from 240 to 576 square feet of building area. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from \$32,558 to \$40,126 or from \$32.11 to \$39.11 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

#### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 seven suggested comparables for the Board's consideration with one comparable being common to both parties. The Board has given less weight to the board of review comparable #4 due to its finished basement when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties remaining comparables which includes the common comparable, which are most similar to the subject in location, design, dwelling size, age and features. The Board finds that the common comparable, the appellant's comparable #3, and with the board of review comparables #1 and #5 all lack central air conditioning, a feature of the subject, suggesting adjustments would be needed to make these comparables equivalent to the subject. Nevertheless, these most similar comparables have improvement assessments ranging from \$30,369 to \$35,753 or from \$29.06 to \$35.79 per square foot of living area. The subject property has an improvement assessment of \$33,433 or \$33.13 per square foot of living area, which falls within the range of the best comparables in this record. Based on this record, and after considering differences between the best equity comparables and the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitably assessed and a reduction in the 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: 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

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

APPELLANT

Sue Sedar, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

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