



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

APPELLANT: Anthony Sieks
DOCKET NO.: 22-01911.001-R-1
PARCEL NO.: 11-15-400-013

The parties of record before the Property Tax Appeal Board are Anthony Sieks, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, 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: \$70,327
IMPR.: \$99,319
TOTAL: \$169,646

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 2022 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 site with approximately 40,627 square feet of land area¹ that is improved with a two-story dwelling of frame construction containing 2,626 square feet of living area. The dwelling was built in 1968. Features of the home include an unfinished basement, central air conditioning, one fireplace, and an attached garage with 473 square feet of building area. The property is in Libertyville, Libertyville Township, Lake County.

¹ The appellant indicated on the appeal the subject property has a site with 40,511 square feet of land area, however, no documentation was submitted to support this size estimate. The board of review described the subject site as having 40,627 square feet of land area and submitted a copy of the subject's property information sheet from the Lake County Township Assessors describing the subject as having a land size of .93 acres/40,627 square feet. The Board finds the best evidence of the subject's land area was provided by the board of review.

The appellant contends assessment inequity with respect to the land assessment as the basis of the appeal; the appellant is not contesting the improvement assessment. In support of this argument the appellant submitted information on 12 equity comparables each improved with a single-family dwelling. The comparables have sites ranging in size from 39,008 to 42,524 square feet of land area. These comparables have the same assessment neighborhood code as the subject and are located from .06 to .69 of a mile from the subject property. The comparables have land assessments ranging from \$46,274 to \$66,108 or from \$1.11 to \$1.55 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$54,487.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,646. The subject property has a land assessment of \$70,327 which equates to \$1.73 per square foot of land area.

The board of review provided a statement that the subject's land is valued using a "per lump sum method." The board of review further indicated that all the appellant's comparables have negative influence factors for various reasons such as shape or location.

In support of its contention of the correct assessment the board of review submitted information on fifteen equity comparables improved with single family dwellings. These properties have sites ranging in size from 39,000 to 59,238 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from .06 to .63 of a mile from the subject property. Each comparable has a land assessment of \$70,327 and range from \$1.19 to \$1.80 per square foot of land area.

Conclusion of Law

The taxpayer contends assessment inequity with respect to the land 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 record contains twenty-seven comparables submitted by the parties located in the same assessment neighborhood as the subject property to support their respective positions. With respect to the land assessment, the board of review stated the subject's land was valued on a "per lump sum basis" apparently meaning the land is valued on a site basis signifying each site has the same value regardless of size. However, the board of review further asserted that the appellant's comparables have negative influence factors that caused the land assessments to be adjusted from the commonly applied site value. Neither of these assertions were refuted by the appellant in rebuttal. Additionally, the board of review provided fifteen comparables each with a land assessment of \$70,327 that did not deviate with the different sizes of sites. The subject has a land assessment of \$70,327, which is equivalent to the land assessment of each comparable provided by the board of review. Based on this record the Board finds the appellant did not

demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and 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



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 16, 2024



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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