



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

APPELLANT: Glen Sieber
DOCKET NO.: 21-00547.001-R-1
PARCEL NO.: 07-17-404-009

The parties of record before the Property Tax Appeal Board are Glen Sieber, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Chicago; 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: \$17,924
IMPR.: \$108,823
TOTAL: \$126,747

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 1.5-story dwelling of wood siding exterior construction with 2,694 square feet of living area. The dwelling was constructed in 1995 and is approximately 26 years old. Features of the home include a basement, central air conditioning, a fireplace and a 600 square foot garage. The property has an approximately 13,500 square foot site and is located in Gurnee, Warren 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 four comparable properties that are located within .34 of a mile from the subject. The comparables are improved with 1-story or 2-story dwellings of wood siding exterior construction ranging in size from 3,007 to 3,144 square feet of living area. The dwellings are 24 to 27 years old. The comparables have basements, one of which has finished area. Each comparable has central air conditioning, a

fireplace and a garage ranging in size from 682 to 868 square feet of building area. The comparables have improvement assessments ranging from \$114,122 to \$118,452 or from \$37.68 to \$38.58 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,747. The subject property has an improvement assessment of \$108,823 or \$40.39 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three comparable properties located within .08 of a mile from the subject. The comparables are improved with 1.75-story or 2-story dwellings of wood siding exterior construction ranging in size from 2,634 to 3,088 square feet of living area. The dwellings were built from 1993 to 1998. The comparables have basements, three of which have finished area. Each comparable also has central air conditioning, a fireplace and a garage ranging in size from 650 to 899 square feet of building area. The comparables have improvement assessments ranging from \$108,393 to \$124,261 or from \$39.65 to \$42.49 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 a total of nine comparable properties for the Board's consideration, all of which are similar to the subject in location, age and some features. However, the appellant's comparables as well as board of review comparable #1 have larger dwelling sizes when compared to the subject and were given less weight by the Board.

The Board finds the best evidence of assessment equity to be board of review comparables #2 through #5 which overall are most similar to the subject in dwelling size. Two comparables have finished basement area unlike the subject suggesting downward adjustments are necessary to make them more equivalent to the subject. The best comparables have improvement assessments ranging from \$108,393 to \$114,670 or from \$39.65 to \$42.49 per square foot of living area. The subject's improvement assessment of \$108,823 or \$40.39 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is not 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:

September 19, 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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COUNTY

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