



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

APPELLANT: Ziggy Sekula
DOCKET NO.: 07-02505.001-R-1
PARCEL NO.: 15-23-208-006

The parties of record before the Property Tax Appeal Board are Ziggy Sekula, the appellant, by attorney Lisa A. Marino of Marino & Assoc., P.C., Chicago, Illinois; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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: \$ 64,676
IMPR.: \$ 90,953
TOTAL: \$ 155,629

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling of wood-siding construction that contains 2,168 square feet of living area. The dwelling was constructed in 1957. The subject dwelling has a slab foundation, central air conditioning, a fireplace and a 986 square foot attached garage. The subject property has a 19,166 square foot parcel and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment and also made a legal argument that the subject's assessment should be adjusted due to vacancy. In support of the assessment inequity argument the appellant provided descriptions and improvement assessments on three comparables improved with one-story dwellings with wood siding exteriors that ranged in size from 1,965 to 2,367 square feet of living area. The appellant indicated the comparables were constructed from 1920 to 1957 and had effective dates of construction from 1950 to 1970. The subject is reported to have an effective date of construction of 1958. None of the comparables was reported to have a basement, two of the

comparables have central air conditioning, each of the comparables has one or two fireplaces and each comparable has an attached garage ranging in size from 380 to 580 square feet. These properties have improvement assessments ranging from \$71,386 to \$93,806 or from \$36.33 to \$40.28 per square foot of living area. In her brief, appellant's counsel stated the average improvement assessment per square foot for the comparables was \$38.45 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$83,360 or \$38.45 per square foot of living area.

With respect to the legal argument the appellant argued the subject dwelling has not been habitable since the time of purchase because the previous owner removed all personal property from the subject property. The appellant's evidence indicated the subject property was purchased in August 2006 for a price of \$547,000. The appellant's counsel contends the objector is in the process of obtaining a building permit to rehabilitate 75% of the improvement and the subject was 100% vacant during 2007. Based on these facts the appellant requested that a 10% occupancy factor be applied to the subject's 2007 improvement assessment of \$90,953 to reduced the 2007 improvement assessment to \$9,095.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$155,629 was disclosed. The subject's assessment reflects a market value of approximately \$469,186 using the 2007 three year median level of assessments for Lake County of 33.17%. The subject has an improvement assessment of \$90,953 or \$41.95 per square foot of living area. The board of review submitted a copy of the subject's property record card indicating the subject property was purchased in August 2006 for a price of \$547,000.

To demonstrate the subject was equitably assessed, the board of review submitted descriptions and assessment information on three comparables selected by the Vernon Township Assessor. The comparables were improved with one-story dwellings with wood siding that range in size from 2,258 to 2,287 square feet of living area. The assessor indicated that each of the comparables was built in 1957 and had an effective date of construction of 1957. The assessor further indicated the subject was built in 1957 and had an effective construction date of 1958. None of the comparables have basements, each comparable has central air conditioning, each comparable has a fireplace and each comparable has an attached garage that ranges in size from 456 to 500 square feet. These properties have improvement assessments ranging from \$95,773 to \$98,773 or from \$42.15 to \$43.42 per square foot of living area. In a written statement the assessor indicated the subject's assessment fell within the range of all the comparables and further stated that the subject's assessment reflects a market value below the \$547,000 purchase price. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant argued in part assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted on this basis.

The record contains descriptions and assessment information on six comparables submitted by the parties to support their respective positions. The Board finds appellant's comparables #1 and #2 and the board of review comparables were most similar to the subject in age and features. These five comparables were generally similar to the subject in size ranging from 2,258 to 2,367 square feet of living area. The Board finds the comparables were similar to the subject in features with the exception that each had a smaller garage and one had two fireplaces. These properties had improvement assessments ranging from \$39.63 to \$43.42 per square foot of living area. The subject's improvement assessment of \$41.95 per square foot of living area is within the range established by these properties. After considering adjustments and the differences in both parties' most similar comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The appellant also argued the subject's improvement assessment should be adjusted due to vacancy. The Board gives this argument no weight. The record disclosed the subject was purchased in August 2006 for a price of \$547,000. In the brief, appellant's counsel stated that the subject dwelling has not been habitable since the time of purchase because the previous owner removed all personal property from the subject property and the home was vacant during 2007 as the owner was in the process of obtaining a building permit to rehabilitate 75% of the improvement. Based on these facts the Board finds the subject's purchase price of \$547,000 is reflective of its market value considering the dwelling's uninhabitable condition. The Board further finds the subject's total assessment of \$155,629 reflects a market value of approximately \$469,186 using the 2007 three year median level of assessments for Lake County of 33.17%, which is below the August 2006 purchase price. In reviewing this record, the Board finds the subject's assessment is not excessive in relation to the property's market value as reflected by the purchase price and no reduction is warranted for vacancy.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

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 23, 2010

Allen Castrovillari

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 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 the subsequent year 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.

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.