



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

APPELLANT: Ziggy Sekula  
DOCKET NO.: 07-02506.001-R-1  
PARCEL NO.: 15-14-404-013

The parties of record before the Property Tax Appeal Board are Ziggy Sekula, the appellant(s), by attorney Melissa Whitley, of Marino & Assoc., PC in Chicago; 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.:** \$82,290  
**TOTAL:** \$146,966

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame dwelling built in 1959. The subject contains 2,049 square feet of living area. Features include two fireplaces and a garage containing 528 square feet of building area.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal.<sup>1</sup> The appellant is not disputing the subject's land assessment. In support of the inequity argument, the appellant submitted a grid analysis of three suggested comparable properties. The comparables are one-story frame or brick and frame dwellings that were built from 1920 to 1963. Each comparable is described as being located within three blocks of the subject. Each comparable has a garage ranging from 480 to 580 square feet of building area. The comparables contain from 1,965 to 3,188 square feet of living area and have improvement

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<sup>1</sup> Appellant's legal contention was withdrawn at hearing.

assessments ranging from \$71,386 to \$96,808 or from \$30.37 to \$39.06 per square foot of living area. The subject property has an improvement assessment of \$79,769 or \$40.16 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" wherein the subject's final assessment of \$146,966 was disclosed. In support of the subject's assessment, the board of review presented a grid analysis detailing three suggested comparable properties located in the same neighborhood code as the subject, as assigned by the local assessor. The comparable properties consist of one-story or two-story frame dwellings that were built from 1956 to 1959. One comparable has central air-conditioning and each has a fireplace. The homes have garages ranging from 440 to 484 square feet of building area. The dwellings contain from 1,450 to 2,042 square feet of living area and have improvement assessments ranging from \$63,863 to \$92,881 or from \$43.48 to \$45.49 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations 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 the appellant has not met this burden.

Both parties presented assessment data on a total of six equity comparables. The appellant's comparables #1 and #2 were dissimilar to the subject in size and/or age when compared to the subject. For these reasons the Board gave these properties reduced weight in its analysis. The board of review's comparables #1 and #3 were dissimilar to the subject in design and/or size when compared to the subject; therefore, these properties were also given reduced weight in the Board's analysis. The remaining comparables received the greatest weight in the Board's analysis. They had improvement assessments of \$39.06 and \$43.48 per square foot of living area. The subject's improvement assessment of \$40.16 per square foot of living area is within this range. After considering adjustments to the comparables for any differences when compared to the subject property, the Board finds the subject's improvement assessment is supported by the two most similar comparables in this record and a reduction in the subject's assessment is not warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: July 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.