



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

APPELLANT: Ziggy Sekula  
DOCKET NO.: 07-02507.001-R-1  
PARCEL NO.: 15-23-211-010

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:** \$62,792  
**IMPR.:** \$183,059  
**TOTAL:** \$245,851

The subject property consists of a two-story brick dwelling built in 20006. The subject contains 4,541 square feet of living area. Features include central air-conditioning, three fireplaces, a full unfinished basement and a garage containing 914 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. The subject dwelling had a prorated assessment in 2007 at 67% of its total fair market value. In support of the inequity argument, the appellant submitted a grid analysis of three suggested comparable properties. The comparables are two-story brick or brick and stone dwellings that were built in 2006 or 2007. Each comparable is described as being located in the same neighborhood code as the subject, as assigned by the local assessor. Each comparable has a full basement with two having some finished area and each has a garage ranging from 744 to 943 square feet of building area. The comparables contain from 4,640 to 4,821 square feet of living area and have improvement assessments ranging from \$278,877 to

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 Appellant's legal contention was withdrawn at hearing.

\$311,224 or from \$59.60 to \$67.07 per square foot of living area.<sup>2</sup> The subject property has a partial improvement assessment of 67% (\$183,059) or \$273,224 or \$60.17 per square foot of living area when converted to 100% of full assessed value. 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 partial assessment of \$245,851 was disclosed. When converted to 100% of full assessed value the subject's improvement assessment is \$273,224. 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 two-story brick or brick and stucco dwellings that were built in 2005 or 2007. Each comparable has central air-conditioning and each has 3, 4 or 5 fireplaces. The homes have full basements with two having some finished area. Each comparable has a garage ranging from 744 to 874 square feet of building area. The dwellings contain from 4,821 to 5,046 square feet of living area and have improvement assessments ranging from \$292,329 to \$311,514 or from \$59.78 to \$64.34 per square foot of living area.<sup>3</sup> 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 five equity comparables.<sup>4</sup> The board of review's comparable #1 was dissimilar to the subject in exterior construction, size and/or finished basement area age when compared to the subject. For these reasons the Board gave this property reduced weight in its

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<sup>2</sup> The appellant's grid depicts partial assessments which were converted to 100% full assessed value for comparison.

<sup>3</sup> Board of review comparable #3 has a partial improvement assessment of 41.7% (\$129,337) that was converted to a 100% full assessed value of \$310,161 or \$64.34 per square foot of living area.

<sup>4</sup> Appellant's comparable #1 was also used by the board of review as comparable #3.

analysis. The remaining comparables were generally similar to the subject in location, design, exterior construction, age and most other features. They had improvement assessments after conversion to 100% full improvement assessment values ranging from \$278,877 to \$311,224 of \$59.60 to \$67.07 per square foot of living area. The subject's improvement assessment after conversion to 100% of full assessed value is \$273,224 or \$60.17 per square foot of living area, and is within this range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by the most comparable properties contained 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 M. Louie*

Member

*Shawn P. 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.