



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

APPELLANT: Thomas & Leslie Siciliano
DOCKET NO.: 12-01564.001-R-1
PARCEL NO.: 16-29-209-003

The parties of record before the Property Tax Appeal Board are Thomas & Leslie Siciliano, the appellants; and the Lake County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$49,688
IMPR.: \$187,532
TOTAL: \$237,220

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2012 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 two-story dwelling of frame exterior construction with 3,244 square feet of living area.¹ The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning,

¹ The appellant's appraiser reported a dwelling size of 3,244 square feet of living area with a schematic drawing. The assessing officials reported a dwelling size of 3,316 square feet of living area, but lacked any evidence to support the contention. The Board finds the appellant supplied the best evidence of the subject's dwelling size.

two fireplaces and a three-car garage. The property has a 9,900 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellants contend overvaluation and assessment equity as the bases of the appeal. In support of these arguments the appellants submitted an appraisal estimating the subject property had a market value of \$725,000 as of February 3, 2012.

The appellants also submitted seven equity comparables to demonstrate the subject property was not uniformly assessed. The comparables have varying degrees of similarity when compared to the subject. The comparables range in size from 3,045 to 3,522 square feet of living area and have improvement assessments that range from \$56.25 to \$64.79 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$267,493. The subject's assessment reflects a market value of \$817,521 or \$252.01 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$217,805 or \$67.14 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted correspondence regarding the appellants' evidence and the board of review evidence. The letter states the board of review has submitted six equity comparables and four sale comparables. The Board finds the evidence submitted by the board of review was for a different appeal and not the subject matter of this appeal.

In rebuttal, the appellants sent correspondence questioning the board of review's evidence.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code

§1910.65(c). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of the subject's market value to be the appraisal submitted by the appellants for \$725,000. The subject's assessment reflects a market value of \$817,521 or \$252.01 per square foot of living area, including land, which is greater than the appraised value. Based on this record, the Board finds the subject property had a market value of \$725,000 as of the assessment date at issue. The Board gave no weight to the board of review evidence as the valuation evidence did not pertain to the subject property. Since market value has been established the 2012 three year average median level of assessments for Lake County of 32.72% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

The taxpayers also contended assessment inequity as an alternative 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 based on the market value finding herein, the subject's improvement assessment is reduced to \$57.81 per square foot of living area and a further reduction based on assessment inequity 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.

Ronald R. Crit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mark ...

Member

J.R.

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 20, 2015

A. ...

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.