



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

APPELLANT: Ryan Sekula  
DOCKET NO.: 12-04502.001-R-1  
PARCEL NO.: 07-30-102-043

The parties of record before the Property Tax Appeal Board are Ryan Sekula, the appellant, by attorney Michael Elliott of Elliott & Associates, P.C. in Des Plaines; 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:** \$ 18,254  
**IMPR.:** \$ 62,233  
**TOTAL:** \$ 80,487

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) disputing 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 is improved with a two-story attached single family dwelling of frame construction with 2,661 square feet of living area. The dwelling was constructed in 2005. Features of the property include central air conditioning and an attached garage with 441 square feet of building area. The

property has a 2,894 square foot site and is located at 669 Shoreline Drive, Grayslake, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal for a property located at 1853 Watercolor Place, Grayslake. The appraiser estimated the appraised property had a market value of \$202,500 as of January 1, 2011. The appellant requested the subject's assessment be reduced to \$69,558.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,487. The subject's assessment reflects a market value of \$245,987 or \$92.42 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.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. The board of review also provided evidence that the subject property sold in December 2013 for a price of \$250,000. As evidence of the transaction the board of review provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration. The board of review also submitted a copy of the Multiple Listing Service (MLS) listing sheet disclosing the subject property had been listed on the open market in April 2013 for a price of \$280,000 and taken off the market in September 2013 after a sales contract had been entered. The board of review requested the assessment be confirmed.

#### **Conclusion of Law**

The appellant contends 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 evidence in the record does not support a reduction to the subject's assessment.

The Board finds the appellant submitted an appraisal of a property other than the property that is the subject matter of this appeal. Furthermore, the appellant's appraisal had an effective date of January 1, 2011, rather than the assessment

date at issue. Due to these facts little weight was given the appraised value.

The Board further finds the record contains information on seven sales that sold from May 2010 to September 2013 for prices ranging from \$71.01 to \$110.69 per square foot of living area, including land. The three sales that sold most proximate in time to the assessment date at issue were appraisal sales #2 and #3 as well as board of review sale #3, which had prices of \$84.32 and \$103.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$92.42 per square foot of living area, including land, which is within the range established by the sales that sold most proximate in time to the assessment date.

The Board further finds the evidence in the record disclosed the subject property sold in December 2013 for a price of \$250,000, which further undermines the appellant's argument that the subject property had a market value of \$202,500 as of January 1, 2012.

Based on this evidence the Board finds 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.

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Chairman

*Klaus Albino*

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Member

*[Signature]*

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Member

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Member

*Jerry White*

\_\_\_\_\_  
Acting 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 24, 2015

*[Signature]*

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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.