



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

APPELLANT: Bessy Miller  
DOCKET NO.: 14-01080.001-R-1  
PARCEL NO.: 11-29-402-036

The parties of record before the Property Tax Appeal Board are Bessy Miller, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC, in Lake Forest; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$ 65,382  
**IMPR.:** \$246,918  
**TOTAL:** \$312,300

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) challenging the assessment for the 2014 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 brick exterior construction that has 5,032 square feet of living area area. The dwelling was built in 2001. Features include a finished walkout basement<sup>1</sup>, central air conditioning, two fireplaces and a 1,050 square foot attached garage. The dwelling is situated on a 15,749 square foot site that backs to a golf course. The subject property is located in Libertyville Township, Lake County, Illinois.

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<sup>1</sup> Both parties' grid analysis depict the subject dwelling as having an unfinished basement, however, the subject's property record card shows a permit was issued in March 2002 for a finished basement.

The appellant argued the subject property was overvalued and inequitably assessed.<sup>2</sup> In support of these claims, the appellant submitted information for six comparables located from .06 to .14 of a mile from the subject property. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built from 1997 to 2005. The comparables were reported to have unfinished basements.<sup>3</sup> Other features include central air conditioning, one to four fireplaces and attached garages that range in size from 815 to 1,001 square feet of building area. The dwellings range in size from 4,702 to 5,231 square feet of living area and had sites that range in size from 14,910 to 21,591 square feet of land area. The appellant did not disclose whether any of the comparables back to a golf course like the subject. The comparables have improvement assessments ranging from \$226,959 to \$246,721 or from \$45.72 to \$48.27 per square foot of living area.

Four of the six comparables sold from April 2004 to June 2012 for prices ranging from \$870,000 to \$1,000,000 or from \$184.06 to \$197.75 per square foot of living area including land.

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" disclosing the subject's final assessment of \$312,300. The subject's assessment reflects an estimated market value of \$937,275 or \$186.27 per square foot of living area including land when applying Lake County's 2014 three-year average median level of assessments of 33.32%. The subject property has an improvement assessment of \$246,918 or \$49.07 per square foot of living area.

In support of its assessment of the subject property, the board of review submitted a letter addressing the appeal and information for eight comparables located from .03 to .58 of a mile from the subject property. The comparables consist of two-story dwellings of brick or brick and wood siding exterior construction that were built from 2001 to 2006. The comparables were reported to have unfinished basements. However, Multiple Listing Service sheets submitted show comparables #3 has a finished basement, including a "pub kitchen." Other features include central air conditioning, two to four fireplaces and attached garages that range in size from 738 to 1,070 square feet of building area. The dwellings range in size from 4,664 to 5,550 square feet of living area and had sites that range in size from 14,810 to 17,860 square feet of land area. Three comparables backs to the golf course like the subject; two comparables are situated on interior non-golf course sites; and three comparables back to Lake Charles. The comparables have improvement assessments ranging from \$240,317 to \$280,420 or from \$49.07 to \$52.06 per square foot of living area.

One comparable sold in December 2012 for \$975,000 or \$187.54 per square foot of living area including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>2</sup> The appellant's counsel only checked comparable sales as the basis of the appeal on the petition, although assessment equity evidence was submitted. The board of review did not raise an objection pursuant to Section 16-180 of the Property Tax Code (35 ILCS 200/16-180) and addressed the inequity claim.

<sup>3</sup> Multiple Listing Service sheets submitted by the board of review show appellant's comparables #1 and #6 have extensive finished basements.

Under rebuttal, appellant's counsel argued the subject is located in the Pebble Beach "pod" of Gregg's Landing, like the comparables submitted by the appellant. The appellant's counsel argued 6 of the 8 comparables submitted by the board of review are not located in the same "pod" as the subject. The appellant's counsel alleged the county established a new designation of "Custom Gregg's Landing" which until now was non-existent. The appellant's counsel argued by lumping all custom homes within the Gregg's Landing community into one category is wrong, misguided and misleading. The appellant's counsel claimed each "pod" has its own unique feel and sense of community. The appellant's counsel noted some differences between the subject and board of review comparables #1 and #2, which are the only two properties located within the Pebble Beach "pod."

### **Conclusion of Law**

As an initial matter, the Board finds this record lacks support of the appellant's claim that six of the eight comparables submitted by the board of review are not located in the same "pod" as the subject and therefore should not be considered. The record shows these comparables are located within the same geographic area and subdivision as the subject. The appellant submitted no credible market evidence, such as paired sales, that would demonstrate these comparables are located in a different market area. Thus, this aspect of the appellant's argument was given little weight.

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 appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

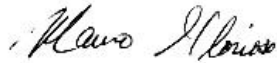
The record contains five suggested comparable sales for the Board's consideration. The Board gave less weight to comparables #2 and #3 submitted by the appellant. These comparables sold in 2004, which are dated and less indicative of market value as of the subject's January 1, 2014 assessment date. The Board finds the remaining three comparable sales are more similar when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold from December 2011 to December 2012 for prices ranging from \$870,000 to \$975,000 or from \$184.48 to \$187.54 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$937,275 or \$186.27 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record. The Board finds the one sale submitted by the board of review is located on an interior non-golf course lot, inferior to the subject, and sold for \$975,000 or \$187.54 per square foot of living area including land. The appellant failed to identify whether the other two comparables are situated on the golf course like the subject. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The taxpayer alternatively argued assessment inequity as the 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 the appellant did not meet this burden of proof.

The parties submitted 14 assessment comparables for the Board's consideration. The Board finds both parties' comparables were generally similar when compared to the subject in location, design, age, dwelling size, but had varying degrees of similarity in terms of features. The comparables have improvement assessments that ranged from \$226,959 to \$280,420 or from \$45.72 to \$52.06 per square foot of building area. The subject property has an improvement assessment of \$246,918 or \$49.07 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. After considering any necessary adjustments to the comparables for differences to the subject, the Board finds no reduction in the subject's improvement assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

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.



Chairman



Member



Member



Member



Acting Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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: September 23, 2016



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.