



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

APPELLANT: Bessy Miller  
DOCKET NO.: 16-03703.001-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:** \$76,980  
**IMPR.:** \$245,036  
**TOTAL:** \$322,016

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 2016 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 2-story dwelling of brick exterior construction with 5,032 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full walkout-style unfinished basement, central air conditioning, two fireplaces and a 1,050 square foot garage. The property has a 15,749 square foot site and is located adjacent to the White Deer Run Golf Club in Vernon Hills, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located in the same neighborhood as the subject and within .55 of a mile of the subject property. The appellant's comparables #1 and #5 are the same property. The comparables consist of a 2.5-story and four, 2-story dwellings of brick exterior construction ranging in size from 4,357 to 5,065 square feet of living area. The dwellings were constructed from 2000 to 2010. The comparables each have an unfinished

basement, central air conditioning, one or three fireplaces and a garage ranging in size from 681 to 991 square feet of building area. The comparables have sites ranging in size from 15,111 to 21,294 square feet of land area. The comparables sold from January 2014 to June 2016 for prices ranging from \$765,000 to \$895,000 or from \$167.82 to \$179.61 per square foot of living area, including land. Based on the comparable sales evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$322,016. The subject's assessment reflects a market value of \$971,098 or \$192.98 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review submitted two maps depicting the locations of the subject property, the appellant's comparables and board of review comparables in relation to the golf course. The board of review disclosed that the subject property is located on a golf course fairway and none of the appellant's comparables have a similar premium location. Additionally, the appellant's comparables #1/#5, #4 and #6 all back up to the development's primary feeder street with negative traffic influence.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales, two of which are adjacent to the White Deer Run Golf Club in the same subdivision as the subject and located within .64 of a mile of the subject property. The comparables were improved with 2-story dwellings of brick exterior construction ranging in size from 3,932 to 4,278 square feet of living area. The dwellings were constructed from 2003 to 2013. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 690 to 870 square feet of building area. The comparables have sites that range in size from 14,725 to 17,222 square feet of land area. These properties sold from March 2015 to August 2016 for prices for prices ranging from \$782,500 to \$1,077,500 or from \$196.90 to \$251.87 per square foot of living area, including land. Based on the comparable sales evidence, the board of review requested confirmation of the subject's assessment.

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

The parties submitted eight suggested comparable sales for the Board's consideration. The Board finds the appellant's comparable #6 sold in January 2014 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the remaining seven comparable sales submitted by the parties. Although, some of the comparables are not located on the golf course

fairway like the subject and/or have dissimilar dwelling sizes, these comparables are similar to the subject in design, age and most features. These comparables sold from January 2015 to August 2016 for prices ranging from \$765,000 to \$1,077,500 or from \$173.55 to \$251.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$971,098 or \$192.98 per square foot of living area, including land, which falls within the range established by the most similar comparable sales in this record. After considering adjustments to the comparable sales for differences, when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

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Chairman



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Member

\_\_\_\_\_  
Member



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Member

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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 17, 2019



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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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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COUNTY

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