



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

APPELLANT: Patrick Milbourne
DOCKET NO.: 16-03715.001-R-1
PARCEL NO.: 11-11-101-012

The parties of record before the Property Tax Appeal Board are Patrick Milbourne, 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: \$52,643
IMPR.: \$249,858
TOTAL: \$302,501

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 two-story dwelling of brick exterior construction with 4,795 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 990 square foot garage. The property has a 42,427 square foot site and is located in 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 from .73 of a mile to 1.67 miles from the subject property. The comparables are described as two-story dwellings of wood siding or brick exterior construction ranging in size from 4,476 to 5,013 square feet of living area. The dwellings were constructed from 1992 to 2007. Features of each comparable include a partial or full unfinished basement, central air conditioning, one to three fireplaces and a garage ranging in size from 779 to 982 square feet of building area. The comparables have sites ranging

in size from 28,955 to 47,642 square feet of land area. One comparable has an inground swimming pool. The comparables sold from August 2014 to June 2016 for prices ranging from \$730,000 to \$906,000 or from \$145.62 to \$202.41 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$302,501. The subject's assessment reflects a market value of \$912,247 or \$190.25 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 support of the subject's assessment, the board of review submitted information on four comparable sales located from .06 of a mile to 2.07 miles from the subject property. Board of review comparable #4 was also submitted by the appellant. The comparables are described as two-story dwellings of brick or wood siding exterior construction ranging in size from 4,130 to 4,932 square feet of living area. The dwellings were constructed from 1995 to 2011. Each comparable features a full unfinished basement, central air conditioning, one or three fireplaces and a garage ranging in size from 781 to 970 square feet of building area. The comparables have sites ranging in size from 21,295 to 40,677 square feet of land area. The comparables sold from July 2014 to May 2016 for prices ranging from \$870,000 to \$1,080,000 or from \$202.41 to \$210.65 per square foot of living area, including land.

Board of review also submitted a memo from the township assessor arguing that the appellant's comparable #1 is an inferior home located in an inferior neighborhood. In addition, comparables #2, #3 and #4 are located within the city of Waukegan unlike the subject and are not truly comparable to the subject because of their higher property tax rate which caused the market of these homes to crash. Based on this evidence, the board of review requested that the subject property's 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight comparable sales for consideration which includes the parties' common comparable. The Board gave less weight to appellant's comparable #1 and board of review comparable #1 that sold in July and August 2014 which are dated and less likely to be indicative of market value as of the January 1, 2016 assessment date. The Board also gave less weight to board of review comparable #3 because of its newer age when compared to the subject. The Board finds the appellant's comparables #2, #3 and #4 along with the parties common comparable and board of review comparable #2 sold proximate in time to the assessment date at issue and have varying degrees of similarity to the subject. The properties sold from July 2015 to June 2016 for prices ranging from \$780,000 to \$1,000,000 or from \$160.69 to \$202.76 per

square foot of living area, including land. The subject's assessment reflects a market value of \$912,247 or \$190.25 per square foot of living area, including land which falls within the range established by the most recent comparable sales in the record. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is 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. 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.

Chairman



Member



Member



Member



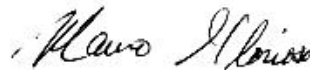
Member

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: November 19, 2019



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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