



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

APPELLANT: Carrie Miller
DOCKET NO.: 16-03808.001-R-1
PARCEL NO.: 10-25-316-030

The parties of record before the Property Tax Appeal Board are Carrie 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: \$23,732
IMPR.: \$93,827
TOTAL: \$117,559

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 is improved with a two-story single-family dwelling of frame construction. The dwelling was built in 2012 and contains 3,234 square feet of living area. Features of the home include an unfinished basement, central air-conditioning, a fireplace, and a 620-square foot attached garage. The dwelling is situated on an 8,965 square foot site and located in Mundelein, Fremont Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located from 1.71 to 1.76 miles from the subject. None of the comparables have the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of frame construction situated on sites ranging from 11,225 to 13,883 square feet of land area. The dwellings were built in 2005 or 2006 and range in size from 3,374 to 3,393 square feet of living area. The comparables each have an

unfinished basement, central air conditioning, a fireplace, and a garage containing 672 or 800 square feet of building area. The comparables sold in May 2016 for prices ranging from \$320,000 to \$367,000 or from \$94.31 to \$108.77 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$300,732 or \$93.00 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$117,559. The subject's assessment reflects a market value of approximately \$354,520 or \$109.62 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 its contention of the correct assessment, the board of review submitted information on four comparable sales located from .053 to .138 of a mile of the subject and all having the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of frame construction situated on sites containing 8,010 or 8,912 square feet of land area. The homes were built from 2011 to 2013 and range in size from 2,455 to 3,278 square feet of living area and feature unfinished basements, central air-conditioning, and garages ranging in size from 410 to 880 square feet of building area. Two comparables each have a fireplace. The comparables sold from May 2013 to February 2017 for prices ranging from \$288,888 to \$374,991 or from \$101.43 to \$130.93 per square foot of living area, land included. Based on the foregoing 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to board of review comparables #2 and #3 which sold more than 21 months prior to the subject's January 2016 assessment date and are dated and less indicative of the market value as of that date.

The Board finds that five remaining comparables had varying degrees of similarity to the subject. While appellant's comparables are more similar to the subject in size, design, and most features, they are not in close proximity to the subject and have slightly larger lot sizes. While the board of review's two remaining comparables are located quite near the subject and are similar in age, design, lot size, and most features, one is a much smaller dwellings and the other has a much smaller garage when compared to the subject. Taken as a group, however, these five comparables sold from November 2014 to February 2017 for prices ranging from \$320,000 to \$367,000 or from \$94.31 to \$130.93 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$354,520 or \$109.62, per square foot of living area. land included, which falls within the range established by the best comparable sales

submitted for the Board's consideration.¹ After considering adjustments to the comparables for differences in location, living area and/or garage size when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

¹ Further, the Board notes that the subject's assessment falls within the range established by the appellant's own comparables on an overall basis and only slightly below the range on a per square foot basis, which is logical given the comparables slightly larger living areas.

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: December 23, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Carrie Miller, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085