



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

APPELLANT: Patricia F. Milnamow
DOCKET NO.: 16-04905.001-R-1
PARCEL NO.: 13-11-300-382

The parties of record before the Property Tax Appeal Board are Patricia F. Milnamow, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$7,940
IMPR.: \$109,233
TOTAL: \$117,173

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 wood siding exterior construction with 1,964 square feet of living area. The dwelling was constructed in 1985. Features of the home include a basement that is partially finished, central air conditioning, two fireplaces and a two-car detached garage with 462 square feet of building area. The property has a 1,964 square foot site and is located in Lake Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on ten comparable sales improved with two-story dwellings ranging in size from 1,625 to 2,214 square feet of living area. The dwellings were constructed from 1975 to 1990. Each comparable has a basement with nine having finished area, one or two fireplaces, and a garage ranging in size from 241 to 484 square feet of building area. The properties have sites ranging in size from 1,647 to 2,214 square feet of land area. The sales

occurred from June 2015 to November 2016 for prices ranging from \$189,000 to \$325,000 or from \$112.10 to \$150.77 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$81,363 to reflect a market value of \$244,113 or \$124.29 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$117,173. The subject's assessment reflects a market value of \$353,356 or \$179.92 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 improved with two-story dwellings with wood siding exteriors that have either 1,689 or 1,789 square feet of living area. The dwellings were built from 1978 to 1984. Each comparable has a basement that is partially finished, central air conditioning, two fireplaces and a detached garage with either 441 or 484 square feet of building area. The comparables have sites with either 1,689 or 1,789 square feet of land area. The board of review submission included copies of the property record cards for the subject property and each comparable it utilized. The sales occurred from May 2015 to January 2017 for prices ranging from \$325,000 to \$370,000 or from \$192.42 to \$219.06 per square foot of living area, including land. The board of review requested the assessment be sustained.

In rebuttal the appellant's counsel asserted that board of review comparables #1, #2 and #4 were acceptable but comparable #3 was not acceptable due to its January 2017 sale date.

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 fourteen sales provided by the parties to support their respective positions. Each comparable was relatively similar to the subject property in location, style, age and features. However, the Board gives more weight to the comparables provided by the board of review because its descriptions of the subject and the dwellings were supported by copies of the property record cards for the respective properties. These four comparables sold for prices ranging from \$325,000 to \$370,000 or from \$192.42 to \$219.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$353,356 or \$179.92 per square foot of living area, including land, which is within the overall price range but below the range established by the best comparable sales in this record on a square foot basis. Furthermore, the Board finds the record contains four sales located along the same street as the subject property, appellant's sales #6 and #9 as well as board of review sales #3 and #4. These properties sold for prices ranging from \$192,000 to \$350,000 or from \$115.45 to \$195.64 per square foot of living area, including land. Appellant's sale #6 appears to be an outlier with

reference to the remaining three sales along the street. Excluding appellant's sale #6, the prices of the comparables were \$325,000 and \$350,000 or from \$146.79 to \$195.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$353,356 or \$179.92 per square foot of living area, including land, which is above the overall price range established by these three comparable sales but within the range on a square foot basis, which is justified considering the subject dwellings age and size relative to these properties. Based on this evidence the Board finds a reduction in the subject's assessment is not 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: January 21, 2020



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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