



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

APPELLANT: Stephen Millea
DOCKET NO.: 17-01846.001-R-1
PARCEL NO.: 05-15-311-033

The parties of record before the Property Tax Appeal Board are Stephen Millea, the appellant; 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: \$55,654
IMPR.: \$35,572
TOTAL: \$91,226

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 2017 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 1,846 square feet of living area. The dwelling was constructed in 1989. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 572 square foot garage. The property has a 19,206 square foot site and is located in Ingleside, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$240,000 as of January 1, 2015. The appraisal was prepared by Jon Gillespie, a certified residential real estate appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value. Based on this 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 \$91,226. The subject's assessment reflects a market value of \$275,192 or \$149.07 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review argued the Property Tax Appeal Board issued a decision pertaining to the subject property for the prior 2015 tax year under Docket Number 15-02290.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision based on evidence submitted by the parties lowering the subject's assessment to \$79,992. The board of review argued that if the subject's assessment for the 2017 tax year was calculated by applying the 2016 and 2017 equalization factors of 1.0716 and 1.0934, respectively to the Property Tax Appeal Board's 2015 decision, as provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the subject's 2017 assessment would be \$93,276, which is greater than the subject's current assessment of \$91,226.

The board of review also submitted three suggested comparable sales in further support of its assessment of the subject property. The comparables have varying degrees of similarity when compared to the subject in location, design, age, dwelling size and features. The comparables sold from October 2016 to November 2018 for prices ranging from \$293,500 to \$330,000 or from \$88.38 to \$229.52 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board for the 2015 tax year under Docket Number 15-02290.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$79,992 based on an agreement by the parties. The Property Tax Appeal Board takes notice that Lake County's quadrennial general assessment period began in the 2015 tax year and continues through the 2018 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2015 through 2017 tax years are within the same general assessment period. The Board finds the record shows equalization factors of 1.0716 and 1.0934 were issued in Grant Township for the 2016 and 2017 tax year. The record contains no evidence showing the Board's 2015 decision was reversed or modified upon review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2015 decision results in an assessment of \$93,726 ($79,992 \times 1.0716 \times 1.0934 = \$93,726$), which is greater than the 2017 assessment of the subject property of \$91,226 as referenced by the board of review. Since the board of review requested confirmation of the subject's assessment, the Property Tax Appeal Board finds that no increase in the subject's assessment is justified in this appeal.

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: May 26, 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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