



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

APPELLANT: Amy Miller
DOCKET NO.: 17-02273.001-R-1
PARCEL NO.: 14-26-301-001

The parties of record before the Property Tax Appeal Board are Amy 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: \$53,312
IMPR.: \$171,519
TOTAL: \$224,831

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 an owner-occupied two-story brick single-family dwelling with 4,216 square feet of living area. The dwelling was constructed in 1966, with an effective age of 1980. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a 625-square foot garage. The property is located in Kildeer, Ela Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on six comparable sales with varying degrees of similarity to the subject in location, design, age, dwelling size and features. The comparables sold from February 2015 to April 2017 for prices ranging from \$385,000 to \$767,500 or from \$90.50 to \$176.03 per square foot of living area, land included. Appellant notes that comparable #1 was a short sale. Based on the comparable 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 \$224,831. The subject's assessment reflects a market value of \$678,223 or \$160.87 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 submitted information on four comparable sales, two of which were submitted by both parties. The comparables have varying degrees of similarity to the subject property in location, design, age, dwelling size and features and sold from April 2016 to May 2018 for prices ranging from \$575,000 to \$767,500 or from \$158.88 to \$176.03 per square foot of living area, land included.

In addition, the board of review submitted a brief asserting that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2016 tax year under Docket No. 16-03224.001-R-1. In that appeal, the parties reached an agreement reducing the subject's assessment to \$217,805. In a brief submitted with its Notes on Appeal, the board of review explained that Ela Township's most recent general assessment cycle began in 2015 and runs through 2018. It further indicated that in tax year 2017 a township equalization factor of 1.0327 was applied in Ela Township. The board of review explained that, if the assessment for the 2017 tax year was calculated by applying the 2017 equalization factor to the Property Tax Appeal Board's assessment as determined for the 2016 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the subject's assessment would be \$224,927. As the subject's total assessment for 2017 of \$224,831 is less than that required by the application of section 16-185 of the Property Tax Code, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The Property Tax Appeal Board finds that the subject property was the subject matter of an appeal before the Board for the 2016 tax year under Docket No. 16-03224.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$217,805. The Board takes notice that Lake County's quadrennial assessment period began with 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 matter. (35 ILCS 200/16-185) Section 16-185 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.

The Board finds that this record disclosed that the subject property is an owner-occupied property as appellant's appeal form and the property record card submitted by the board of review show the subject property as the appellant's address and that the 2016 and 2017 tax years are within the same general assessment period. The Board further finds that the record shows an equalization factor of 1.0327 was applied in Ela Township for the 2017 tax year. The record contains no evidence showing that the Board's 2016 decision was reversed or modified upon review and there was no evidence that the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) would result in a total assessment of \$224,927, which is greater than property's 2017 assessment of \$224,831. After considering the requirements of Section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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.



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

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

APPELLANT

Amy 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