



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

APPELLANT: Thomas Mills
DOCKET NO.: 17-02293.001-R-1
PARCEL NO.: 14-24-202-009

The parties of record before the Property Tax Appeal Board are Thomas Mills, 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: \$58,581
IMPR.: \$236,700
TOTAL: \$295,281

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 brick dwelling containing 4,895 square feet of living area. The dwelling was constructed in 1998 and features an unfinished basement, central air conditioning, two fireplaces, and 1,271-square foot attached garage. The dwelling is situated on an 85,047 square foot lot, and is located in Long Grove, Ela 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 .68 of a mile to 1.97 miles from the subject and all three share the same neighborhood code as the subject. The dwellings were built from 1980 to 1988 and consist of one, 1.5-story and two, two-story frame or brick single-family dwellings. The houses range in size from 4,108 to 5,488 square feet of living area and are situated on sites ranging in size from 85,569 to 138,956 square feet of land area. According to the grid analysis, the comparables each have an unfinished basement, however, the listing sheet

for comparable #2 states that the home has a finished walkout basement with “a full bath and bedroom, exercise room, rec room & second kitchen.” The dwellings also have central air conditioning, two or three fireplaces, and a garage ranging in size from 792 to 975 square feet of building area. These comparables sold from July 2015 to April 2017 for \$765,200 or \$767,500 or from \$139.85 to \$186.27 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment of \$270,829, reflecting a market value of approximately \$812,847 or \$165.98 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 \$295,281. The subject's assessment reflects a market value of approximately \$890,742 or \$181.97 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 a grid analysis containing information on seven comparable sales. The properties are located from .638 of a mile to 1.133 miles from the subject, only one of which has the same neighborhood code as the subject. The dwellings consist of two-story brick or Dryvit exterior single-family dwellings situated on sites containing from 30,719 to 203,425 square feet of land area. Comparables #1, #5 and #6 are adjacent to a lake, golf course and/or forest preserve, according to the property record cards submitted by the board of review. The homes were built from 1995 to 2006 and range in size from 4,582 to 5,203 square feet of living area. The comparables each have a full basement, three of which have finished area, central air conditioning, two or three fireplaces, and a garage ranging in size from 700 to 1,152 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from June 2016 to September 2018 for prices ranging from \$840,000 to \$1,365,000 or from \$173.88 to \$282.67 per square foot of living area, including land. 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 ten comparable sales with varying degrees of similarity to the subject to support their respective positions before the Property Tax Appeal Board. Four of the comparables are located over a mile distance from the subject. Three of the comparables sold in 2015 or late 2018 so their sales are dated relative to the January 1, 2017 assessment date at issue. Some of the comparables have significantly larger or smaller lots compared to the subject. Others differ in age or style and have finished basements or inground swimming pools, dissimilar to the subject.

Despite the poor quality of the comparables submitted for the Board's consideration, the Board finds that appellant's comparable #1 and board of review comparables #1 and #3 were the best

comparables submitted in the record in terms of location, size and most features and two of which are located in the subject's neighborhood. These comparables sold from January 2016 to September 2018 for prices ranging from \$767,500 to \$985,000 or from \$139.85 to \$209.75 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$890,742 or \$181.97 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. After considering adjustments to the comparables for any differences from the subject, the Board finds the subject's assessed value appears to be supported and no reduction in the subject's assessment is 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

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