



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

APPELLANT: Brett Miller  
DOCKET NO.: 17-02592.001-R-1  
PARCEL NO.: 02-26-303-051

The parties of record before the Property Tax Appeal Board are Brett Miller, the appellant, by attorney George N. Reveliotis of Reveliotis Law, P.C. in Park Ridge; 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:** \$16,175  
**IMPR.:** \$69,056  
**TOTAL:** \$85,231

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 one-story dwelling of wood siding exterior construction with 2,048 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full unfinished basement, central air conditioning and a two-car garage containing 420 square feet of building area. The property has a 10,890 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a restricted use appraisal report prepared by William P. Neberieza, a Certified General Residential Real Estate Appraiser. The appraisal report was prepared for a real estate tax appeal only as stated in the addendum and estimated the subject property had a market value of \$210,000 as of January 1, 2017.

Using the sales comparison approach, the appraiser considered three comparable sales. The comparables are located from .11 to .25 of a mile from the subject property with sites ranging in size from 10,018 to 16,988 square feet of land area. The comparables are improved with one, ranch dwelling and two, two-story dwellings that range in size from 1,602 to 1,714 square feet of living area. The dwellings are either 18 or 21 years old. The appraiser reported that each comparable has a basement with one having a walk-out design and two having finished area. Each comparable has central air conditioning, one or two fireplaces and a two-car or a three-car garage. The comparables sold from January to April 2016 for prices ranging from \$200,000 to \$245,000 or from \$116.69 to \$152.93 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences in dwelling size and features to arrive at adjusted prices ranging from \$201,700 to \$218,300. As a result, the appraiser arrived at an estimated market value for the subject of \$210,000, including land, as of January 1, 2017.

Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,231. The subject's assessment reflects a market value of \$257,107 or \$125.54 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 response to the appeal, the board of review submitted property record cards and a grid analysis of the comparable sales used by the appellant's appraiser, along with aerial maps depicting the location of the subject on a cul-de-sac street and the appraiser's comparables #2 and #3 which are noted as backing to Grass Lake Road which has traffic. The board of review argued that the appraiser made no adjustments or comments referencing the negative locations of his comparables #2 and #3. The board of review also noted that the appraiser's comparables #1 and #2 are two-story dwellings which differs from the subject's one-story design. The board of review asserted that the appraiser's comparable #1 has a significantly smaller basement, yet he made no adjustments to this comparable for differences in basement size.

In support of its contention of the correct assessment, the board of review submitted property record cards and a grid analysis of four comparables located from .069 to .292 of a mile from the subject property with comparable #1 also used by the appraiser as his comparable #3. The comparables have sites ranging in size from 12,632 to 16,988 square feet of land area and are improved with two, one-story dwellings and two, two-story dwellings of wood or vinyl siding exterior construction. The dwellings range in size from 1,602 to 2,480 square feet of living area that were constructed from 1994 to 2002. Each comparable features a basement with three having finished area, central air conditioning and a garage ranging in size from 441 to 820 square feet of building area. In addition, three comparables each have one or two fireplaces. The comparables sold from December 2015 to October 2016 for prices ranging from \$230,000 to \$285,000 or from \$114.92 to \$152.93 per square foot of living area, including land.

Based on this evidence, the board of review requested that the subject's assessment be sustained.

### **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 appellant submitted an appraisal of the subject property and the board of review submitted four suggested comparable sales with one comparable also being used by the appraiser, to support their respective positions before the Property Tax Appeal Board.

The Board gave less weight to the value conclusion in the appellant's appraisal as the appraiser used two properties that consist of two-story dwellings unlike the subject's one-story design. Furthermore, the Board finds it suspect that the appraiser made no adjustments for differences in location, site size and/or design with no explanation given. The Board finds these factors undermine the credibility of the appraiser's conclusion of value.

The Board also gave less weight to board of review comparables #2 and #3 which differ from the subject in design as each consist of a two-story dwelling unlike the subject's one-story design. The Board finds the best evidence of market value to be board of review comparables #1 and #4. These two comparables are relatively similar to the subject in location, design and age, though each has a larger lot and a smaller dwelling with finished basement area. The properties sold in December 2015 and March 2017 for prices of \$245,000 and \$266,000 or for \$152.93 and \$139.71 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$257,107 or \$125.54 per square foot of living area, including land, which is supported by the two best comparable sales contained in the record. After considering any necessary adjustments to the comparables for differences in lot size, dwelling size and features when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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: August 18, 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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