



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

APPELLANT: Phillip Migliore  
DOCKET NO.: 17-03071.001-R-1  
PARCEL NO.: 06-16-332-030

The parties of record before the Property Tax Appeal Board are Phillip Migliore, 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:** \$5,929  
**IMPR.:** \$37,208  
**TOTAL:** \$43,137

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 vinyl-siding exterior construction that has 1,555 square feet of living area. The dwelling was built in 1973 and is 45 years old. Features include an unfinished basement, central air conditioning and a 484-square foot attached garage. The subject property is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted three assessment comparables located from .41 of a mile to 1.5 miles from the subject. The comparables consist of one-story dwellings of vinyl-siding or brick exterior construction and were built from 1964 to 1976 with effective ages ranging from 1966 to 1985. The comparables each have a garage ranging in size from 230 to 528 square feet of building area. One comparable has central air conditioning. The dwellings range in size from 1,450 to 1,736 square feet of living area and have improvement assessments ranging from \$26,873 to \$29,281 or from \$16.82

to \$20.19 per square foot of living area. 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 subject's final assessment of \$43,137. The subject property has an improvement assessment of \$37,208 or \$23.93 per square foot of living area. In support of the subject's assessment, the board of review submitted a two-page grid analysis and property record cards containing information on the subject and eight assessment comparables located from .113 of a mile to 1.798 miles from the subject and each is within the same assessment neighborhood as the subject property. The comparables consist of one-story dwellings of vinyl-siding or brick exterior construction that were built from 1964 to 1984. Seven comparables have unfinished basements; one comparable has a partial finished basement; each dwelling has central air conditioning; two homes each have a fireplace; and four comparables each have a garage ranging in size from 480 to 816 square feet of building area. The dwellings range in size from 1,260 to 1,560 square feet of living area and have improvement assessments ranging from \$28,679 to \$38,443 or from \$22.05 to \$28.20 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer argued assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden and no reduction in the subject's assessment is warranted.

The record contains eleven assessment comparables for the Board's consideration. The Board gave less weight to comparables #1 and #3 submitted by the appellant because they lack central air-conditioning amenity, unlike the subject. The Board gave less weight to comparables #3, #4, #5, and #7 submitted by the board of review because they each lack a garage amenity, dissimilar to the subject's 484-square foot garage.

The Board finds the remaining five comparables are more similar when compared to the subject in location, design, age, dwelling size and most features. They have improvement assessments ranging from \$29,281 to \$38,443 or from \$20.19 to \$28.20 per square foot of living area. The subject property has an improvement assessment of \$37,208 or \$23.93 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction in the subject's improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex

Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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: June 16, 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

Phillip Migliore  
950 E. Wilmette Rd.  
Unit 129  
Palatine, IL 60074

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085