



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

APPELLANT: Noel Milton
DOCKET NO.: 18-00167.001-R-1
PARCEL NO.: 07-07-111-012

The parties of record before the Property Tax Appeal Board are Noel Milton, the appellant(s), by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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: \$22,032
IMPR.: \$103,993
TOTAL: \$126,025

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 2018 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 and face brick exterior construction with 3,654 square feet of living area. The dwelling was built in 2003. Features of the home include an unfinished partial basement, central air conditioning, one fireplace and an attached three-car garage with 693 square feet of building area. The property has a 9,803 square foot site and is located in Lake Villa, Warren Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables improved with two-story dwellings with wood siding and face brick exteriors that range in size from 3,624 to 3,659 square feet of living area.¹ The dwellings were built in 2003 and 2004. Each home has an unfinished basement, central air conditioning, one fireplace and an

¹ The appellant's second set of three comparables were renumbered as comparables #4, #5 and #6.

attached garage with either 672 or 693 square feet of building area. Each property has the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$102,480 to \$104,391 or from \$28.22 to \$28.71 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$103,123.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$130,623. The subject property has an improvement assessment of \$108,591 or \$29.72 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on eight equity comparables improved with two-story dwellings with wood siding exteriors that range in size from 3,624 to 3,722 square feet of living area.² The homes were built in 2003 and 2004. Each comparable has a basement with one being partially finished, central air conditioning, one fireplace and an attached garage ranging with either 672 or 693 feet of building area. Each property has the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$104,127 to \$121,029 or from \$28.13 to \$33.08 per square foot of living area. Board of review comparables #1, #2 and #8 are the same as appellant's comparables #1, #6 and #5, respectively. The board of review requested the assessment be sustained.

Conclusion of Law

The appellant contends 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eleven comparables submitted by the parties to support their respective positions with three comparables being common to both parties. The comparables are similar to the subject property in location, style, age, size and features with the exception board of review comparable #3 has a partial finished basement while the subject property has an unfinished basement, therefore, the Board gives less weight to board of review comparable #3. The remaining comparables have improvement assessments ranging from \$28.13 to \$29.28 per square foot of living area. The three comparables most similar to the subject in size and features include appellant's comparables #4 through #6, which includes the two common comparables submitted by the board of review identified as comparables #2 and #8. These three properties have improvement assessments of \$28.22, \$28.47 and \$28.46 per square foot of living area, respectively. The subject's improvement assessment of \$108,591 or \$29.72 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

² Board of review second set of four comparables were renumbered as comparables #5 through #8.

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: September 15, 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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