



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

APPELLANT: Richard Miller  
DOCKET NO.: 18-01560.001-R-1  
PARCEL NO.: 16-34-104-013

The parties of record before the Property Tax Appeal Board are Richard Miller, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman, in Chicago, 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:** \$66,745  
**IMPR.:** \$132,208  
**TOTAL:** \$198,953

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 brick exterior construction with 2,862 square feet of living area. The dwelling was constructed in 1964. Features of the home include a partial basement, central air conditioning, a 187 square foot enclosed porch and a 576 square foot garage. The property has a 10,483 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellant contends both overvaluation and lack of assessment uniformity as the bases of the appeal concerning the subject's improvement assessment. The appellant submitted multiple grid analyses with some duplicate comparable properties across the sales and equity evidence. For ease of analysis, the appellant's sales data and equity data will be described separately by the Board.

In support of the overvaluation argument, the appellant submitted information on four comparables located within .47 of a mile from the subject. The comparable parcels range in size from 9,408 to 18,291 square feet of land area and have each been improved with a two-story dwelling of either brick or wood siding exterior construction. The dwellings were built between 1964 and 1966 and range in size from 2,542 to 3,052 square feet of living area. Each home has a partial basement, three of which have finished areas, central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 576 square feet of building area. The comparables sold in February or May 2018 for prices ranging from \$425,000 to \$545,000 or from \$148.50 to \$198.76 per square foot of living area, including land.

In support of the inequity argument, the appellant submitted three grid analyses with information on nine comparables located within .37 of a mile from the subject. The comparables consist of two-story dwellings of either brick or wood siding exterior construction. The dwellings were built between 1963 and 1970 and range in size from 2,226 to 2,885 square feet of living area. Each home has a full or partial basement, six of which have finished areas, central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 517 square feet of building area. The comparables have improvement assessments ranging from \$77,064 to \$102,341 or from \$28.56 to \$35.47 per square foot of living area.

Based on this evidence, the appellant requested a total assessment of \$162,908 which would reflect a market value of approximately \$488,724 or \$170.76 per square foot of living area, including land and an improvement assessment of \$96,163 or \$33.60 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$198,953. The subject's assessment reflects a market value of \$601,430 or \$210.14 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$132,208 or \$46.19 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six comparables with both equity and sales data. Board of review comparable #1 is the same property as the appellant's equity comparable #7. The board of review also noted that its comparable #2 sold "as-is" as a 'rehabbers dream' after being on the market for two days and its comparable #4 sold "to LLC – cash." The six comparables were located within .336 of a mile from the subject. The parcels range in size from 12,691 to 18,487 square feet of land area and have each been improved with a two-story dwelling of either brick or wood siding exterior construction. The dwellings were built between 1964 and 1967 and range in size from 2,497 to 3,300 square feet of living area. Each home has a full or partial basement, two of which have finished areas, central air conditioning, a fireplace and a garage ranging in size from 442 to 552 square feet of building area. The comparables sold from August 2016 to April 2018 for prices ranging from \$620,000 to \$807,500 or from \$214.03 to \$259.56 per square foot of living area, including land. The comparables have improvement assessments ranging from \$99,954 to \$158,513 or from \$34.79 to \$50.06 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 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 on market value grounds.

The parties submitted a total of ten comparable sales to support their respective positions. The Board has given reduced weight to board of review comparables #2, #3, #5 and #6 which differ in dwelling size when compared to the subject dwelling and/or date of sale given the valuation date at issue.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparables #1 and #4. These six properties sold from May 2017 to May 2018 for prices ranging from \$425,000 to \$758,500 or from \$148.50 to \$248.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$601,430 or \$210.14 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments for differences including the subject's enclosed porch feature which is not present in any of these most similar comparables, the Board finds a reduction in the subject's assessment is not justified.

Alternatively, the taxpayer contends assessment inequity as a 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 of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of fourteen equity comparables, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's equity comparables #4, #5 and #6 along with board of review comparables #2, #3 and #5 due to differences in dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's equity comparables #1, #2, #3, #7, #8 and #9 along with board of review comparables #1, #4 and #6. These comparables had improvement assessments that ranged from \$81,752 to \$153,727 or from \$28.56 to \$49.41 per square foot of living area. The subject's improvement assessment of \$132,208 or \$46.19 per square foot of living area falls within the range established by the best comparables in this record and appears to be supported when giving due consideration to the subject's additional enclosed porch feature that is not present in any of the comparable dwellings. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the

subject's improvement was inequitably assessed 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: 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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