



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

APPELLANT: Charles & Laura Miller
DOCKET NO.: 18-02258.001-R-1 through 18-02258.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Charles & Laura Miller, the appellants, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
18-02258.001-R-1	16-20-300-018	244,725	482,544	\$727,269
18-02258.002-R-1	16-20-300-019	147,233	0	\$147,233

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two parcels, one of which is improved with a two-story brick single-family dwelling with 8,936 square feet of living area.¹ The dwelling was constructed in 2004 and features a full basement with finished area, central air-conditioning, five fireplaces and two attached garages containing 1,112 square feet of combined building area. The home features five full bathrooms and two-half bathrooms and an inground swimming pool. The dwelling is located in Bannockburn, West Deerfield Township, Lake County.

¹ Although the appellants included both parcels in their appeal, they only requested a reduction in the assessment of the improved parcel. The board of review responded by requesting that the assessment for the unimproved parcel be sustained. The Board finds no change in the unimproved parcel was requested or is warranted and sustains its assessment.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located .23 of a mile to 1.10 miles from the subject, all of which have the same neighborhood code as the subject. The comparables consist of two-story brick or wood-sided single-family dwellings built in 1996 or 1998. The dwellings range in size from 8,969 to 9,924 square feet of living area. Each of the dwellings has a basement, two of which have finished area, central air-conditioning, one to five fireplaces. Comparable #1 has two attached garage with a combined 1,632 square feet of building area. Comparable #2 has one attached garage with 1,560 square feet of building area. Comparable #3 has an attached garage with 624 square feet of building area and a detached garage with 1,470 square feet of building area. Two of the comparables have inground swimming pools. The comparables have improvement assessments ranging from \$428,028 to \$498,405 or from \$47.72 to \$51.56 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$445,310 or \$49.83 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 \$767,418. The subject property has an improvement assessment of \$522,693 or \$58.49 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The comparables are located .318 of a mile to 1.383 miles from the subject, and all have the same neighborhood code as the subject. They consist of two-story single-family brick dwellings that were built from 2003 to 2008. The dwellings range in size from 7,918 to 10,356 square feet of living area. The comparables each have a basement, three of which have finished area, central air-conditioning, and two to five fireplaces. Comparables #1, #2 and #4 each have two attached garages with 1,363 to 1,649 square feet of combined building area. Comparable #3 has one attached garage with 906 square feet of building area. Three of the comparables have inground swimming pools and one comparable also features a 480-square foot bathhouse. The comparables have improvement assessments ranging from \$460,111 to \$631,833 or from \$55.77 to \$61.01 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 taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented data on seven suggested comparables for the Board's consideration. The Board gave less weight to appellants' comparable #1 and board of review comparables #1, #2 and #4 which are each located over a mile distant from the subject.

The Board finds appellants' comparables #2 and #3 and board of review comparable #3 are the most similar comparables to the subject submitted for the Board's consideration. These comparables were all located in close proximity to the subject and are generally similar to the subject in age, design, and most features. These comparables had improvement assessments ranging from \$460,111 to \$498,405 or from \$50.22 to \$55.77 per square foot of living area. As the subject's improvement assessment of \$522,693 or \$58.49 per square foot of living area falls above the range established by the best comparables in this record, the Board finds the appellants have proven that a reduction in the subject's assessment is 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:

December 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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