



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

APPELLANT: Stephen and Patricia Millea
DOCKET NO.: 19-02656.001-R-1
PARCEL NO.: 05-15-311-033

The parties of record before the Property Tax Appeal Board are Stephen and Patricia Millea, the appellants; 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: \$38,388
IMPR.: \$68,302
TOTAL: \$106,690

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 2019 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 2-story dwelling of wood siding exterior construction with 1,846 square feet of living area. The dwelling was constructed in 1989. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 572 square foot garage. The waterfront property has a 19,206 square foot site and is located in Ingleside, Grant Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$255,000 as of January 1, 2019. The appraisal was prepared by Jon Gillespie, a certified residential real estate appraiser.

The intended use of the appraisal report was to provide market valuation for the subject property. Users of the report were identified as the clients/appellants. The appraiser described the subject

as a prefabricated home constructed in 1989 which has been maintained but not updated and in overall average condition. Due to a lack of recent sales on Redhead Lake, the appraiser included comparable #2, which sold after the January 1, 2019 assessment date. The appraiser commented that the subject's site size, style age, condition, room count, and most features have been bracketed by the comparable sales.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using five comparable sales located from 0.40 to 2.46 miles from the subject property. The comparables have waterfront sites that range in size from 10,589 to 34,334 square feet of land area and are improved with a contemporary, a raised ranch and three ranch style dwellings of average quality construction that range in size from 1,200 to 1,928 square feet of living area. The homes range in age from 29 to 73 years old. Two comparables have a basement with finished area. Each comparable has central air conditioning and from a 1-car to a 3-car garage. The comparables sold from May 2016 to July 2019 for prices ranging from \$225,000 to \$280,000 or from \$145.23 to \$204.17 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in age, dwelling size, room count, basement features, garages, kitchen and bathroom updates and lake front feet. After adjustments, the appraiser arrived at a range of adjusted prices from \$251,103 to \$284,600 and an opinion of market value for the subject of \$255,000.

Based on this evidence, the appellants requested the subject's assessment be reduced to \$84,915 which equates to a market value of \$254,770 or \$138.01 per square foot of living area, land included when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,690. The subject's assessment reflects a market value of \$324,384 or \$175.72 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

The board of review submitted two grid analyses one with equity and one with comparable sales information. Since the appellants' basis of the appeal is a market value argument, the Board shall not evaluate the board of review's equity comparables as this information is not responsive to the appellants' market value argument.

In support of the correct assessment on the basis of overvaluation, the board of review submitted three comparable sales located within 0.86 of a mile from the subject property and in the same assessment neighborhood name as the subject property. The comparables have sites that range in size from 8,782 to 14,923 square feet of land area and are improved with a 1-story and two, 1.5-story dwellings of frame exterior construction that range in size from 1,588 to 2,261 square feet of living area. The homes range in age from 58 to 92 years old and have effective ages of 33 to 68 years old. Two comparables have basements, one with finished area. Each comparable has central air conditioning, two comparables have either one or two fireplaces and two comparables have garages with 450 or 560 square feet of building area. The comparables sold from February to November 2018 for prices ranging from \$327,000 to \$375,990 or from \$166.29 to \$205.92 per square foot of living area, land included.

The Grant Township Assessor submitted written comments critiquing the appraisal comparables asserting that: comparables #1 and #2 are split-level designs; comparable #3 is a 1-story on a channel with lower land value which the appraiser did not adjust; comparable #2 sold after the January 1, 2019 assessment date; and that comparables #4 and #5 sold in 2016 with no adjustment. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted an appraisal while the board of review submitted three comparable sales for the Board's consideration. The Board finds that neither of the parties' comparables are particularly similar to the subject in age, design, dwelling size and/or features. Nevertheless, the Board shall decide based on the weight of the evidence in the record. The Board gave less weight to the opinion of value contained in the appraisal report because three of the comparables sold in 2016, more than two years prior to the January 1, 2019 assessment date at issue. However, the Board shall consider the raw sale data in the appraisal.

The Board finds the best evidence of market value to be the appraisal comparables #2 and #3 along with board of review comparables which sold more proximate to the January 1, 2019 assessment date. The comparables sold from April 2018 to July 2019 for prices ranging from \$225,000 to \$375,990 or from \$161.75 to \$205.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$324,384 or \$175.72 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds 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: July 20, 2021



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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