



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

APPELLANT: Sally Miller
DOCKET NO.: 19-02734.001-R-1
PARCEL NO.: 12-28-203-014

The parties of record before the Property Tax Appeal Board are Sally Miller, the appellant, by attorney Mary Kate Gorman 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: \$87,442
IMPR.: \$110,674
TOTAL: \$198,116

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 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 is improved with a part 1.75-story and part one-story dwelling with a wood siding exterior containing 2,346 square feet of living area. The dwelling was constructed in 1934. Features of the property include an unfinished basement, central air conditioning, one fireplace and a detached garage with 440 square feet of building area.¹ The property has a 10,040 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings of frame, brick or frame and brick construction ranging in size from 2,200 to 2,768 square feet of living area. The homes range in age from 51 to 70 years old. Each comparable has a basement, central air conditioning, one fireplace, and an attached or detached garage ranging in size from

¹ The Board finds the best description of the subject property was provided by the board of review and supported by the copy of subject's property record card submitted by the board of review.

308 to 528 square feet of building area. The comparables have sites ranging in size from 10,400 to 28,343 square feet of land area and are located from “next door” to 1.4 miles from the subject property. The sales occurred from April 2018 to June 2019 for prices ranging from \$462,500 to \$520,000 or from \$180.64 to \$235.40 per square foot of living area, including land. Counsel indicated the average sales price was \$495,625 and requested the subject’s total assessment be reduced to \$165,192 to reflect the average price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$198,116. The subject's assessment reflects a market value of \$602,359 or \$256.76 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.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two-story dwellings with vinyl or wood siding exteriors ranging in size from 2,354 to 2,724 square feet of living area. The homes were built from 1924 to 1929. Two comparables have basements with one having a recreation room, two comparables have central air conditioning, each property has one fireplace, one comparable has finished attic area, and each property has an attached or detached garage ranging in size from 400 to 542 square feet of building area. The comparables have sites ranging in size from 7,780 to 18,070 square feet of land area and are located from approximately .33 to 1.60 miles from the subject property. The sales occurred from June 2018 to October 2018 for prices ranging from \$650,000 to \$775,000 or from \$276.13 to \$285.12 per square foot of living area, including land. The board of review requested the assessment be sustained.

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.

The Board finds the parties submitted seven comparable sales to support their respective positions. The Board finds the best evidence of market value to be the comparable sales submitted by the board of review as they are most similar to the subject dwelling in age as well as being similar to the subject in location, style, size, features and land area. The board of review comparables sold for prices ranging from \$650,000 to \$775,000 or from \$276.13 to \$285.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$602,359 or \$256.76 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. The appellant’s comparables were given less weight as the dwellings are not as similar to the subject dwelling in age as are the comparables provided by the board of review. Based on this evidence 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: August 24, 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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COUNTY

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