



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

APPELLANT: Charles & Laura Miller
DOCKET NO.: 19-03985.001-R-1 through 19-03985.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Charles and 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-03985.001-R-1	16-20-300-018	230,890	390,694	\$621,584
19-03985.002-R-1	16-20-300-019	138,910	0	\$138,910

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 is composed of two parcels with one parcel being improved with a two-story dwelling of brick exterior construction containing 8,880 square feet of living area. The dwelling was built in 2004 and is approximately 15 years old. Features of the home include a full basement with a 3,000 square foot recreation room, central air conditioning, five fireplaces, five full bathrooms, two ½ bathrooms, and an attached garage with 1,112 square feet of building area. The property also has an inground swimming pool. The property has approximately 399,880 square feet or 9.18 acres of land area and is located in Bannockburn, West Deerfield Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables improved with two-story dwellings of brick or wood siding exterior construction

ranging in size from 6,327 to 9,251 square feet of living area. The dwellings were either 18 or 23 years old. Each comparable has an unfinished full basement, central air conditioning, one or four fireplaces, 4½ to 5½ bathrooms, and an attached garage ranging in size from 852 to 1,130 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$248,114 to \$364,710 or from \$37.82 to \$41.49 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$351,352.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total combined assessment for the subject property of \$760,494. The subject property has an improvement assessment of \$390,694 or \$44.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on seven equity comparables improved with two-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 6,710 to 10,269 square feet of living area. The dwellings were built from 2001 to 2008. Each comparable has a full basement with three having finished area, central air conditioning, two to five fireplaces, and an attached garage ranging in size from 960 to 1,800 square feet of building area. Comparable #6 also has a detached garage with 863 square feet of building area. Each comparable also has an inground swimming pool. The comparables have from 3 to 8 full bathrooms and six comparables have from 1 to 4 half bathrooms. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$302,011 to \$467,234 or from \$44.13 to \$53.80 per square foot of living area.

Conclusion of Law

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

The parties submitted ten comparables to support their respective positions. The comparables are similar to the subject in location, age, style, and general features. However, the Board finds the best comparables to be board of review comparables #1, #2 and #4 as these dwellings are most similar to the subject dwelling in size. These three board of review comparables have improvement assessments that range from \$349,426 to \$433,484 or from \$44.13 to \$47.81 per square foot of living area. The subject has an improvement assessment of \$390,694 or \$44.00 per square foot of living area, which falls within the overall range but below the range on a per square foot basis as established by the best comparables in this record. Based on this record the Board finds the appellants 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: December 21, 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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