



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

APPELLANT: Amy Miller
DOCKET NO.: 19-04429.001-R-1
PARCEL NO.: 14-26-301-001

The parties of record before the Property Tax Appeal Board are Amy Miller, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$48,662
IMPR.: \$172,983
TOTAL: \$221,645

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 consists of a two-story dwelling of brick exterior construction with 4,216 square feet of living area. The dwelling was constructed in 1966 and has an effective age of 1980. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 625 square foot garage. The property has a 105,046 square foot site and is located in Kildeer, Ela 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 located within 0.66 of a mile from the subject property. The comparables have sites that range in size from 48,619 to 65,400 square feet of land area and are improved with two-story dwellings of brick or brick and frame exterior construction that range in size from 3,935 to 4,921 square feet of living area. The dwellings were built from 1970 to 1983 with comparable #2 having an effective age of 1981. Each

comparable has an unfinished basement, central air conditioning, one to four fireplaces and a garage ranging in size from 648 to 960 square feet of building area. Comparable #2 also features an inground swimming pool and a 2,146 square foot enclosed area. The properties sold from June 2017 to July 2019 for prices ranging from \$585,000 to \$705,000 or from \$136.30 to \$168.26 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$199,537 which reflects a market value of \$598,671 or \$142.00 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$221,645. The subject's assessment reflects a market value of \$673,898 or \$159.84 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 four comparable sales located within 0.66 of a mile from the subject property. Board of review comparables #1 and #2 are the same properties as the appellant's comparables #4 and #1, respectively. The comparables have sites that range in size from 64,020 to 194,970 square feet of land area and are improved with one-story, 1.5-story or two-story dwellings of brick or wood siding exterior construction that range in size from 3,984 to 4,666 square feet of living area. The homes were built from 1970 to 1979. Three comparables have an unfinished basement and one comparable has a concrete slab foundation. Each of the comparables has central air conditioning, one to five fireplaces and a garage ranging in size from 648 to 1,153 square feet of building area. Comparables #3 and #4 each have an inground swimming pool. The properties sold from May 2018 to October 2019 for prices ranging from \$615,000 to \$765,000 or from \$136.30 to \$175.70 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 record contains six comparable sales for the Board's consideration as two of the properties were common to both parties. The Board gives less weight to the appellant's comparables #2 and #3 which sold in 2017, less proximate in time to the January 1, 2019 assessment date than other comparables in the record. Appellant's comparable #2 also features an inground pool and a significant enclosed area, both features lacking in the subject improvements. The Board gives reduced weight to the board of review's comparables #3 and #4 which differ from the subject in design, foundation construction, garage size and/or pool feature when compared to the subject.

The Board finds the best evidence of market value to be the two common comparables which are more similar to the subject in location, design, age/effective age and most features although both of these properties have smaller site sizes when compared to the subject. These comparables sold in September 2018 and July 2019 for prices of \$615,000 or \$705,000 or for \$136.30 and \$168.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$673,898 or \$159.84 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. After considering adjustments to the comparables for differences from 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:

February 15, 2022



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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