



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

APPELLANT: Glenn Miller
DOCKET NO.: 19-05056.001-R-1
PARCEL NO.: 14-02-101-086

The parties of record before the Property Tax Appeal Board are Glenn 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: \$26,776
IMPR.: \$158,830
TOTAL: \$185,606

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 wood-siding exterior construction with 4,122 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 965 square feet of building area. The property also has an inground swimming pool. The property has a site with approximately 77,930 square feet of land area and is located in Long Grove, 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 improved with two-story dwellings of frame construction ranging in size from 3,362 to 3,756 square feet of living area. The homes were built from 2000 to 2002. Each comparable has an unfinished basement, central air conditioning, one fireplace, and an attached garage ranging in size from 542 to 688 square feet of

building area. The comparables are located in the same neighborhood as the subject property with sites ranging in size from 9,583 to 13,068 square feet of land area. The sales occurred from February 2018 to July 2018 for prices ranging from \$371,000 to \$450,000 or from \$104.48 to \$130.47 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$162,116.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$185,606. The subject's assessment reflects a market value of \$564,324 or \$136.91 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 of wood siding or brick and wood siding exterior construction ranging in size from 3,432 to 3,880 square feet of living area. The homes were built from 2000 to 2002. Each comparable has a full basement with one being finished with a recreation room, central air conditioning, one fireplace, and an attached garage ranging in size from 620 to 736 square feet of building area. Comparable #1 also has a swimming pool. One comparable is located in the same neighborhood as the subject property. The comparables have sites ranging in size from 14,370 to 28,310 square feet of land area. The sales occurred from April 2018 to July 2019 for prices ranging from \$480,000 to \$590,000 or from \$139.86 to \$152.06 per square foot of living area, including land.

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 seven sales presented by the parties to support their respective positions. The comparables are relatively similar to the subject in style, age, and features with the exception each comparable is smaller than the subject dwelling, each comparable has a smaller garage than the subject dwelling, and each property has a smaller site than the subject property. Furthermore, only one comparable has an inground swimming pool as does the subject property. These Board finds the comparables would require upward adjustments for these inferior features in relation to the subject property. The Board finds that board of review comparable #2 has finished basement area while the subject has an unfinished basement, suggesting a downward adjustment to the comparable for this difference would be appropriate. These properties sold from February 2018 to July 2019 for prices ranging from \$371,000 to \$590,000 or from \$104.48 to \$152.06 per square foot of living area, including land. The Board finds board of review comparable #1 is most similar to the subject in dwelling size, garage size and has an inground swimming pool. This property sold for a price of \$590,000 or \$152.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$564,324 or \$136.91 per square foot of living area, including land, which is within the range established by the comparable sales in this

record and well supported by the best overall comparable. Based on this record the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the 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: March 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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