



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

APPELLANT: Patrick Milbourne
DOCKET NO.: 19-05081.001-R-1
PARCEL NO.: 11-11-101-012

The parties of record before the Property Tax Appeal Board are Patrick Milbourne, 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 **A Reduction** 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: \$67,851
IMPR.: \$215,454
TOTAL: \$283,305

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 4,795 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement, central air conditioning, two fireplaces, and a 990 square foot garage. The property has a 42,427 square foot site and is located in Green Oaks, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eleven comparable sales presented on three grids.¹ The comparables are located from 0.10 to 1.08 miles from the subject property and one of the comparables is located within the same assessment neighborhood code as the subject property. The parcels range in size from 30,006 to 45,440 square feet of land area and are improved with

¹ Comparables #1 through #5 presented on the appellant's grid #2 are renumbered as comparables #6 through #10 and comparable #1 presented on the appellant's grid #3 is renumbered as comparable #11.

two-story dwellings of brick, frame, or brick and frame construction ranging in size from 3,835 to 5,096 square feet of living area. The dwellings were built from 1993 to 2004. Each of the homes has a basement, three of which have walkout-style basements, central air conditioning, one to four fireplaces, and a garage ranging in size from 704 to 1,313 square feet of building area. The comparables sold from February 2018 to August 2019 for prices ranging from \$620,000 to \$925,000 or from \$161.67 to \$204.83 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$274,886 which would reflect a market value of \$824,740 or \$172.00 per square foot of living area, including land, at 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 \$305,986. The subject's assessment reflects a market value of \$930,331 or \$194.02 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 five comparable sales where comparable #1 is the same as the appellant's comparable #7, comparable #4 is the same as the appellant's comparable #9, and comparable #5 is the same as the appellant's comparable #11. The comparables are located from 0.57 to 1.05 miles from the subject property. The parcels range in size from 20,090 to 40,580 square feet of land area and are improved with two-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 3,980 to 4,779 square feet of living area. The homes were built from 1980 to 2005 with comparable #2 having an effective age of 1988. Each of the homes has a basement, central air conditioning, one to three fireplaces, and a garage ranging in size from 640 to 819 square feet of building area. The comparables sold from April 2018 to December 2019 for prices ranging from \$767,000 to \$915,000 or from \$191.46 to \$204.83 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of thirteen comparable sales, with three common comparable sales, for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #4, #6, #8, the appellant's comparable #7/board of review's comparable #1, the appellant's comparable #9/board of review's comparable #4, the appellant's comparable #11/board of review's comparable #5, and the board of review's comparables #2 and #3, due to differences from the subject in location, dwelling size, and/or lot size. Furthermore, the appellant's

comparable #8, the appellant's comparable #9/board of review's comparable #4, the appellant's comparable #11/board of review's comparable #5 each have a walkout-style basement which the subject does not feature.

The Board finds the best evidence of market value to be the appellant's comparables #3, #5, and #10, which are most similar to the subject in dwelling size, lot size, location, and most features. These most similar comparables sold from February 2018 to August 2019 for prices ranging from \$735,000 to \$842,000 or from \$169.21 to \$204.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$930,331 or \$194.02 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value but within the range on a per square foot basis. Based on this evidence and after considering appropriate adjustments to the best 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: 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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