



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

APPELLANT: Tim Millirons
DOCKET NO.: 20-00575.001-R-1
PARCEL NO.: 14-11-106-002

The parties of record before the Property Tax Appeal Board are Tim Millirons, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$28,593
IMPR.: \$74,513
TOTAL: \$103,106

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 2020 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 one-story dwelling of frame and brick construction with 1,740 square feet of living area.¹ The dwelling was constructed in 1964 but has a 1967 effective age. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached 631 square foot garage. The property has a 37,640 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis containing four comparable sales that are located from .10 to .61 of a mile from the subject. The comparables have sites ranging in size from 28,424 to 40,771 square feet of land area that are improved with one-story dwellings containing from 1,794 to

¹ The Board finds the subject dwelling has a partial brick exterior based on the photographs submitted by the board of review.

2,316 square feet of living area. The dwellings were built from 1955 to 1971. The comparables have unfinished basements, one or two fireplaces and an attached garage ranging in size from 468 to 546 square feet of building area. Three comparables each have central air conditioning. The comparables sold from October 2019 to June 2020 for prices ranging from \$310,000 to \$388,000 or from \$167.53 to \$180.66 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,106. The subject's assessment reflects a market value of \$309,721 or \$178.00 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% 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 that are located from .05 to .28 of a mile from the subject. The board of review's comparable #2 is the same property as the appellant's comparable #3. The comparables have sites ranging in size from 36,490 to 39,070 square feet of land area that are improved with one-story dwellings containing from 1,882 to 2,073 square feet of living area. The dwellings were built from 1961 to 1974. The comparables have unfinished basements, central air conditioning, one or two fireplaces and an attached garage ranging in size from 515 to 666 square feet of building area. The comparables sold in March or October 2020 for prices ranging from \$340,000 to \$398,500 or from \$168.84 to \$192.98 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparable sales for the Board's consideration, one of which was submitted by both parties. The Board gives less weight to the appellant's comparables #2 and #4, due to their lack of central air conditioning or their significantly larger dwelling size when compared to the subject. The Board finds the parties' remaining comparables, which includes the parties' common comparable, have varying degrees of similarity to the subject. The best comparables sold from November 2019 to October 2020 for prices ranging from \$326,000 to \$398,500 or from \$172.03 to \$192.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$309,721 or \$178.00 per square foot of living area, including land, which falls below the range established by the best comparables in the record on a total market value basis but within the range on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record 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: September 20, 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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