



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

APPELLANT: Sally Miller
DOCKET NO.: 20-00719.001-R-1
PARCEL NO.: 12-28-203-014

The parties of record before the Property Tax Appeal Board are Sally Miller, the appellant, by Mary Kate Gorman, Attorney at Law 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:

LAND: \$89,077
IMPR.: \$112,744
TOTAL: \$201,821

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 1.75-story dwelling¹ of wood siding exterior construction with 2,346 square feet of living area. The dwelling was constructed in 1934 and is approximately 86 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a 440 square foot garage. The property has a 10,039 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. The comparables are located from 82 feet to 1 mile from the subject property. The parcels range in size from 5,894 to 28,344 square feet of land area and are improved with 2-story homes of frame or stucco exterior

¹ The parties differ regarding the subject's design. The Board finds the best evidence of design is found in the subject's property record card presented by the board of review which was not refuted by the appellant in written rebuttal.

construction ranging in size from 1,788 to 2,314 square feet of living area. The dwellings range in age from 51 to 112 years old. Each home has a basement, central air conditioning, and a fireplace. One comparable has a 2-car garage. The comparables sold from March to July 2019 for prices ranging from \$462,500 to \$489,000 or from \$202.68 to \$273.48 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$157,818 which would reflect a market value of \$473,501 or \$201.83 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 \$201,821. The subject's assessment reflects a market value of \$606,251 or \$258.42 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 five comparable sales. The comparables are located from 0.44 of a mile to 1.61 miles from the subject property. The parcels range in size from 7,000 to 18,070 square feet of land area and are improved with 1.75-story or 2-story homes of wood siding or brick and stucco exterior construction ranging in size from 2,160 to 2,384 square feet of living area. The dwellings were built from 1912 to 1929, with two comparables having effective ages of 1930 and 1943. Four homes each have a basement, two of which have finished area, and one home has a concrete slab foundation. Four homes each have central air conditioning and four homes each have a fireplace. Comparable #4 has a fully finished attic. Each comparable has a garage ranging in size from 380 to 672 square feet of building area. The comparables sold from January 2019 to October 2020 for prices ranging from \$620,000 to \$730,000 or from \$262.16 to \$335.65 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

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 a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1, which is a substantially newer home than the subject dwelling, and the appellant's comparables #2 and #3, which each lack a garage that is a feature of the subject. Moreover, the appellant's comparable #3 is a much smaller home than the subject dwelling. The Board gives less weight to the board of review's comparable #4, which has a concrete slab foundation compared to the subject's basement foundation, and the board of review's comparable #5, which is located more than one mile from the subject property.

The Board finds the best evidence of market value to be the board of review's comparables #1, #2, and #3, which are similar to the subject in dwelling size, age, location, and some features. These most similar comparables sold from January 2019 to August 2020 for prices ranging from \$625,000 to \$730,000 or from \$262.16 to \$335.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$606,251 or \$258.42 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. 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:

August 23, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sally Miller, by attorney:
Mary Kate Gorman
Attorney at Law
10644 South Western Avenue
Chicago, IL 60643

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085