



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

APPELLANT: Charles & Laura Miller
DOCKET NO.: 20-01405.001-R-1 through 20-01405.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Charles & Laura Miller, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-01405.001-R-1	16-20-300-018	231,283	391,358	\$622,641
20-01405.002-R-1	16-20-300-019	139,146	0	\$139,146

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from decisions 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 is composed of two parcels with one parcel being improved with a two-story dwelling of brick exterior construction containing 8,880 square feet of living area. The dwelling was built in 2004 and is approximately 16 years old. Features of the home include a full basement with a 3,000 square foot recreation room, central air conditioning, five fireplaces, five full bathrooms, two ½ bathrooms and an attached garage with 1,112 square feet of building area. The property also has an inground swimming pool. The two parcels contain approximately 399,880 square feet or 9.18 acres of land area and the property is located in Bannockburn, West Deerfield Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal; no dispute was raised concerning the unimproved parcel. In support of this argument, the appellants submitted information on four equity comparables improved with either one-story

or two-story dwellings of brick or wood siding exterior construction. The homes range in age from 19 to 24 years old and range in size from 6,327 to 9,251 square feet of living area. Three of the comparables have unfinished full basements, comparable #3 has finished basement area and comparable #1 has a concrete slab foundation. Each dwelling has central air conditioning, one or four fireplaces, 4½ to 8½ bathrooms, and an attached garage ranging in size from 852 to 1,632 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$262,969 to \$365,330 or from \$35.94 to \$41.56 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$349,872 or \$39.40 per square foot of living area.

The board of review submitted "Board of Review Notes on Appeal" along with copies of the two property record cards (PRC). Based on the documentation, the parcels have a total combined assessment for the subject property of \$761,787. The subject property has an improvement assessment of \$391,358 or \$44.07 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables.¹ The properties are improved with either one-story or two-story dwellings of brick or wood siding exterior construction ranging in size from 8,462 to 10,269 square feet of living area. The dwellings were built from 2001 to 2008. Each comparable has a full basement with finished area, central air conditioning, two to five fireplaces and an attached garage ranging in size from 906 to 1,800 square feet of building area. Comparables #2, #3 and #4 each have an inground swimming pool. The comparables have from 6 to 8 full bathrooms and either 2 or 4 half bathrooms. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$372,230 to \$468,028 or from \$43.99 to \$47.90 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparables to support their respective positions. The Board has given reduced weight to three one-story homes presented by the parties as appellants' comparables #1 and #3 along with board of review comparable #4. The Board has given reduced

¹ The Lake County Board of Review electronically filed two sets of Board of Review – Notes on Appeal, a grid analysis of four comparables and a property record card. Both grid analyses present the same four properties with differing assigned comparable numbers.

weight to appellants' comparable #4 and board of review comparable #2 which differ in dwelling size when compared to the subject dwelling and other comparables in this record.

The Board finds the remaining three comparables, appellants' comparable #2 and board of review comparables #1 and #3, are similar to the subject in location, age, style, dwelling size and some features. These comparables have improvement assessments that range from \$365,330 to \$398,288 or from \$39.49 to \$45.15 per square foot of living area. The subject has an improvement assessment of \$391,358 or \$44.07 per square foot of living area, which falls within the range as established by the best comparables in this record both for the overall assessment and on a per square foot basis. Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: October 18, 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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