



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

APPELLANT: Robert Miller
DOCKET NO.: 20-04091.001-R-1
PARCEL NO.: 16-09-206-001

The parties of record before the Property Tax Appeal Board are Robert Miller, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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: \$99,044
IMPR.: \$104,524
TOTAL: \$203,568

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 2-story dwelling of brick and wood siding exterior construction with 2,599 square feet of living area. The dwelling was built in 1964. Features of the home include a slab foundation, central air conditioning, two fireplaces, and a 462 square foot garage. The property is located in Lake Forest, West Deerfield Township, Lake County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located within 0.48 of a mile from the subject. The comparables have sites that range in size from 20,000 to 25,220 square feet of land area. The comparables are improved with 2-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,379 to 3,359 square feet of living area. The dwellings were built from 1961 to 1967. Four comparables each have a basement with two

¹ Neither party provided the lot size for the subject.

having finished area and one comparable has a slab foundation. Each comparable has central air conditioning, one or three fireplaces, and a garage ranging in size from 420 to 528 square feet of building area. The properties sold from May 2019 to May 2020 for prices ranging from \$415,000 to \$675,000 or from \$143.70 to \$216.06 per square foot of living area, land included. 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 \$203,568. The subject's assessment reflects a market value of \$611,499 or \$235.28 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 located within 0.40 of a mile from the subject. The comparables have sites that range in size from 18,400 to 21,000 square feet of land area. The comparables are improved with 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,440 to 3,154 square feet of living area. The dwellings were built from 1962 to 1966. Each comparable has a basement with two having finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 500 to 576 square feet of building area. The properties sold from November 2019 to December 2020 for prices ranging from \$720,000 to \$860,000 or from \$233.04 to \$329.43 per square foot of living area, land included. 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 ten suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #4 as well as board of review comparables #4 and #5 which differ from the subject in dwelling size.

The Board finds the best evidence of market value to be the parties' seven remaining comparables which are similar to the subject in location, design, age, and dwelling size. Six of these comparables have basements, unlike the subject, suggesting downward adjustments would be required to make them more equivalent to the subject. The properties sold from May 2019 to December 2020 for prices ranging from \$415,000 to \$844,000 or from \$143.70 to \$329.43 per square foot of living area, land included. The subject's assessment reflects a market value of \$611,499 or \$235.28 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Based on the record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not warranted.

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:

May 16, 2023



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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COUNTY

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