



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

APPELLANT: Glenn Miller
DOCKET NO.: 20-05269.001-R-1
PARCEL NO.: 14-02-101-086

The parties of record before the Property Tax Appeal Board are Glenn Miller, 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 **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: \$27,012
IMPR.: \$160,228
TOTAL: \$187,240

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 wood siding exterior construction with 4,122 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, a fireplace, an attached 965 square foot garage and a swimming pool. The property has an approximately 77,930 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales that are located from .08 to .24 of a mile from the subject. The comparables have sites ranging in size from 9,583 to 18,295 square feet of land area that are improved with 2-story dwellings of frame exterior construction ranging in size from 3,362 to 3,808 square feet of living area. The dwellings were built from 2000 to 2002. The comparables have unfinished basements, one of which has a walkout, central air

conditioning, a fireplace and an attached garage ranging in size from 542 to 690 square feet of building area. The comparables sold from February 2018 to March 2020 for prices ranging from \$371,000 to \$450,000 or from \$104.48 to \$130.47 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 \$187,240. The subject's assessment reflects a market value of \$562,451 or \$136.45 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 four comparable sales that are located from .13 to .19 of a mile from the subject. The comparables have sites ranging in size from 10,020 to 24,390 square feet of land area that are improved with 2-story dwellings of wood siding exterior construction ranging in size from 3,342 to 4,370 square feet of living area. The dwellings were built in 2000 or 2002. The comparables have unfinished basements, one of which has a walkout, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 672 to 891 square feet of building area. Two comparables each have a swimming pool. The comparables sold from July 2019 to August 2020 for prices ranging from \$464,900 to \$688,000 or from \$138.93 to \$157.44 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 nine comparable sales for the Board's consideration, each of which has a significantly smaller site when compared to the subject. Nevertheless, the Board gives less weight to the appellant's comparables #1, #3, #4 and #5, due to their considerably smaller dwelling size and/or their sale date occurring greater than 17 months prior to the January 1, 2020 assessment date at issue. The Board also gives less weight to the board of review's comparable #3, due to its considerably smaller dwelling size when compared to the subject. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject. However, along with each having a significantly smaller site, two lack a swimming pool when compared to the subject. Nevertheless, the best comparables sold from July 2019 to August 2020 for prices ranging from \$435,000 to \$688,000 or from \$114.23 to \$157.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$562,451 or \$136.45 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this evidence the Board finds a reduction in the subject's 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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