



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

APPELLANT: Scott Miller
DOCKET NO.: 20-05426.001-R-1
PARCEL NO.: 15-29-101-008

The parties of record before the Property Tax Appeal Board are Scott 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 ***a reduction*** 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: \$54,515
IMPR.: \$154,879
TOTAL: \$209,394

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 brick¹ exterior construction with 3,823 square feet of living area. The dwelling was constructed in 2001 and is approximately 19 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a four-car garage with 1,136 square feet of building area. The property also has a 570 square foot inground swimming pool. The property has an approximately 87,490² square foot site and is located in Long Grove, Vernon Township, Lake County.

¹ The Board finds the best description of the subject's exterior construction is found in the appellant's appraisal which is further supported by the photographs of the subject dwelling.

² The appellant's appraiser disclosed that approximately one third of the subject's lot is wetland with 57,734 square feet of usable land, which was unrefuted by the board of review.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$629,000 as of January 1, 2020. The appraisal was prepared by R. Steven Kephart, a Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the intended use of the appraisal report is to determine the estimated cash value for a real estate tax appeal only. No other use is permitted. In describing the subject dwelling, the appraiser reported the dwelling was well cared for and noting the subject has had ongoing repair and maintenance which accounts for the difference between the actual year built of 2001 and the estimated effective age of 10 years.

In estimating the subject's market value, the appraiser developed the sales comparison approach to value utilizing five comparable sales that are located within .87 or a mile from the subject property. The comparables have sites that range in size from 16,553 to 52,320 square feet of land area. The comparables are described as two-story dwellings, one of which is a Victorian design and two of which are Contemporary designs. The dwellings range in size from 3,384 to 4,290 square feet of living area and in age from 20 to 30 years old. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, one or three fireplaces and either a two-car or a three-car garage. The comparables sold from January to November 2019 for prices ranging from \$500,000 to \$625,000 or from \$139.59 to \$154.27 per square foot of living area, including land. The appraiser adjusted comparables #2 and #5 for sales and financing and applied adjustments to all the comparables for differences when compared to the subject in site size, room count, gross living area and/or other features to arrive at adjusted prices ranging from \$599,300 to \$661,400. Based on the adjusted sale prices, the appraiser estimated the subject had a market value of \$629,000 as of January 1, 2020.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$185,188, which would reflect a market value of \$555,620 or \$145.34 per square foot of living area, including land, when using 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 \$231,485. The subject's assessment reflects a market value of \$695,359 or \$181.89 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 located from 1.40 to 3.98 miles from the subject. The comparables have sites that range in size from 39,740 to 141,770 square feet of land area. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 3,498 to 4,810 square feet of living area. The dwellings were built from 1949 to 1999 with comparable #1 having a reported effective age of 1976. The comparables each have a basement, two of which is a walk-out. Each comparable has central air conditioning, one to five fireplaces and a garage ranging in size from 945 to 1,097 square feet of building area. Comparable #1 also has an additional garage with 1,118 square feet of building area and a metal utility shed. The comparables sold from April to November 2020 for prices ranging from \$625,000 to \$719,000 or from \$142.44 to \$178.68 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject had a market value of \$629,000 as of January 1, 2020. The appraiser developed the sales comparison approach to value using five comparable sales that were similar to the subject in location, dwelling size, age and features, although they are two story designs. The appraiser adjusted the comparables for differences from the subject property, which appeared reasonable, and arrived at an estimated market value of \$629,000 or \$164.53 per square foot of living area as of January 1, 2020. The appraised value is also supported by the two best comparable sales presented by the board of review identified as comparables #3 and #4 that are similar to the subject in dwelling size, design, age and features, although their locations are more than 2 miles away from the subject. These two properties sold in November and April 2020 for prices of \$625,000 and \$635,500 or for \$178.67 and \$164.17 per square foot of living area, respectively. The subject's assessment reflects a market value of \$695,359 or \$181.89 per square foot of living area, including land, which is greater than the appraised value and also greater than the market values of the two best comparable sales of one-story dwellings presented by the board of review. The Board has given less weight to board of review comparables #1 and #2 due to differences from the subject in dwelling size and/or age. Since market value has been established the 2020 three-year average median level of assessments for Lake County of 33.29% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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:

April 18, 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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