



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

APPELLANT: Sam Miller  
DOCKET NO.: 20-05435.001-R-1  
PARCEL NO.: 11-23-100-035

The parties of record before the Property Tax Appeal Board are Sam 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:** \$148,844  
**IMPR.:** \$41,298  
**TOTAL:** \$190,142

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, ranch style dwelling of wood siding exterior construction with 1,201 square feet of living area.<sup>1</sup> The dwelling was constructed in 1935 and is approximately 85 years old. Features of the home include an unfinished basement, a fireplace, 300 square foot enclosed mud room, a 500 square foot attached garage and a 440 square foot detached garage. The property has site with approximately 4.21 acres or 183,400 square feet and is located in Green Oaks, Libertyville Township, Lake County.

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<sup>1</sup> The Board finds the best evidence for the size and description of the subject property was found in the appraisal submitted by the appellant which included a sketch addendum page with floor plan, dimensions, and calculations of the subject's living area. The sketch also depicts a 300 square foot unheated vestibule (mud room), a 440 square foot detached garage and a 500 square foot attached garage.

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 \$400,000 as of January 1, 2021. The appraisal was prepared by Joseph Raymond Herchenbach, a Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the purpose of the appraisal was to estimate market value of the subject property for a real estate tax appeal. The appraiser described the subject as being in average condition. The appraiser indicated the subject was listed for sale for \$649,900 on May 1, 2019 and was on the market for 523 days.

In estimating the subject's market value, the appraiser developed the sales comparison approach to value utilizing three comparable sales that are located from 1.19 to 2.57 miles from the subject property. The comparables have sites ranging in size from 3.09 to 7.37 acres of land area that are improved with ranch style dwellings of brick or frame exterior construction ranging in size from 1,793 to 2,115 square feet of living area. The homes are 48 to 51 years old. Each comparable has a basement, two of which have finished area. Comparable #1's basement is described as minimal finish and comparable #2's basement is described as good finish. Each comparable has a fireplace and a two-car garage. Comparable #3 is reported to have a sunroom. The comparables sold from December 2018 to December 2020 for prices ranging from \$320,000 to \$490,000 or from \$151.38 to \$273.28 per square foot of living area, including land. The appraiser applied an adjustment to comparable #3 for sales or financing concessions and other adjustments to the comparables for differences when compared to the subject in location, site size, bathroom count, gross living area, basement, basement finish, and other features. The appraiser asserted all three comparables require excessive adjustments for their varying site sizes when compared to the subject. In addition, comparable #3 requires an additional adjustment for its inferior location on a heavily traveled road and is also compounded by its low-lying flood zone issues. The appraiser further asserted this property sold with an additional parcel bring the total site size to over 7 acres. The adjusted sales prices range from \$328,000 to \$414,500 or from \$155.08 to \$223.65 per square foot of living area including land. The appraiser estimated the subject had a market value of \$400,000 as of January 1, 2021. 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 \$190,142. The subject's assessment reflects a market value of \$571,169 or \$475.58 per square foot of living area, land included, when using 1,201 square feet of living area, including land, and applying 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 of the subject property the board of review submitted information on three comparable sales located within .29 of a mile from the subject. The comparables have sites ranging in size 27,880 to 40,080 square feet of land area and are improved with one-story dwellings with wood siding or brick exteriors ranging in size from 1,158 to 1,810 square feet of living area. The dwellings were constructed from 1940 to 1965. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 240 to 600 square feet of building area. Comparable #1 has an additional 1,173 square foot garage. The comparables sold from January to September 2020 for prices ranging from \$295,000 to \$407,000 or from \$224.86 to \$254.75 per square foot of living area, including land. Based on this evidence, the board of review believes the subject's assessment is supported.

### **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 appellant submitted an appraisal to support its respective opinion before the Board. The Board finds the appraiser estimated the subject's market value as of January 1, 2021 which is 12 months after the January 1, 2020 assessment date. The Board further finds it problematic that the appraiser utilized three comparables that were from 49 to 92% larger in dwelling size when compared to the subject's dwelling size and one comparable is located on a heavily traveled road with low lying flood issues. In addition, the Board finds it contradictory that on page 1 of the appraisal report the appraiser marked the highest and best use of the subject is its current use as an improved property. However, in the sales comparison analysis on the additional comments page the appraiser asserted the subject's basement foundation is buckling and likely wouldn't provide support for long term use, rendering the subject's highest and best use as a teardown. For these reasons, the Board finds the appraiser's conclusion of value for the subject property is not a reliable or credible.

The board of review submitted three comparables to support the subject's assessment. The Board gives less weight to board of review comparable #1 which is 51% larger in dwelling size than the subject.

The Board finds the best evidence of market value to be board of review comparables #2 and #3 which are most similar to the subject in location and dwelling size. However, both comparables have a significantly smaller site size and lack a second garage when compared to the subject. Nevertheless, these comparables sold in August and September 2020 for prices of \$295,000 and \$380,000 or for \$254.75 and \$248.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$571,169 or \$475.58 per square foot of living area, including land, which falls above the two best comparable sales in the record both on overall value and price per square foot. However, after considering adjustments to the best comparables for differences including site size and features when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence, 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.

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Chairman



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Member



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Member



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Member



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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: March 21, 2023



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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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