



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

APPELLANT: Laura Miller  
DOCKET NO.: 21-00739.001-R-1  
PARCEL NO.: 15-04-102-013

The parties of record before the Property Tax Appeal Board are Laura 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:** \$23,218  
**IMPR.:** \$101,669  
**TOTAL:** \$124,887

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 2021 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 2,170 square feet of living area. The dwelling was constructed in 1976. Features of the home include a basement, central air conditioning, a fireplace, and a 420 square foot garage. The property has a 6,500 square foot site and is located in Vernon Hills, Vernon 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 located within 0.74 of a mile from the subject. The parcels range in size from 6,500 to 8,200 square feet of land area and are improved with 2-story homes of wood siding exterior construction ranging in size from 2,223 to 2,347 square feet of living area. The dwellings were built from 1977 to 1979. Four homes each have a concrete slab foundation and one home has a basement. Each home features central air

conditioning, a fireplace, and a garage ranging in size from 400 to 462 square feet of building area. The comparables sold from March 2020 to April 2021 for prices ranging from \$300,000 to \$330,000 or from \$133.15 to \$143.37 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 \$124,887. The subject's assessment reflects a market value of \$375,600 or \$173.09 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% 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 0.39 of a mile from the subject. The parcels range in size from 6,500 to 11,310 square feet of land area and are improved with 2-story or tri-level homes of wood siding exterior construction ranging in size from 1,674 to 2,172 square feet of living area. The dwellings were built from 1975 to 1977. Four homes each have a basement with finished area and one home has a lower level. Each home features central air conditioning, a fireplace, and a garage ranging in size from 420 to 462 square feet of building area. The comparables sold from September 2020 to November 2021 for prices ranging from \$383,500 to \$440,000 or from \$183.70 to \$229.09 per square foot of living area, including land.

The board of review submitted a brief contending that the appellant's comparables differ from the subject in dwelling size and/or foundation type. The board of review also contended the appellant's comparable #3 was a short sale. The board of review acknowledged that its comparable #5 is not similar to the subject in design but was included for context regarding the market in the subject's area. 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 record contains a total of ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #4, and #5, which each have a concrete slab foundation compared to the subject's basement. The Board gives less weight to the board of review's comparable #5, which is a tri-level home compared to the subject 2-story dwelling.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the board of review's comparables #1 through #4, which are similar to the subject in dwelling size, age, location, and some features, although four of these comparables have finished basement area unlike the subject and three of these comparables have larger lots than the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to

the subject. These most similar comparables sold for prices ranging from \$320,000 to \$440,000 or from \$143.37 to \$202.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$375,600 or \$173.09 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, 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.



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:

August 22, 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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