



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

APPELLANT: Robert & Ann Milliman  
DOCKET NO.: 21-03138.001-R-1  
PARCEL NO.: 09-23-308-012

The parties of record before the Property Tax Appeal Board are Robert & Ann Milliman, the appellants; 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:** \$28,531  
**IMPR.:** \$74,929  
**TOTAL:** \$103,460

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 1-story dwelling of vinyl siding exterior construction with 1,747 square feet of living area. The dwelling was constructed in 1994 and is approximately 26 years old. Features of the home include a walkout basement with finished area, central air conditioning, and a 420 square foot 2-car garage. The property has an approximately 28,550 square foot site and is located in Wauconda, Wauconda Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$260,000 as of October 28, 2020. The appraisal was prepared by John Marchuk, a certified residential real estate appraiser, for a refinance transaction.

Under the sales comparison approach, the appraiser selected three comparable sales and two listings located within 0.43 of a mile from the subject. The parcels range in size from 7,405 to

16,988 square feet of land area and are improved with 1-story or 2-story homes ranging in size from 1,278 to 2,330 square feet of living area. The dwellings range in age from 26 to 30 years old. Each home has a basement, three of which have finished area and one of which is a walkout. Each home features a 2-car garage. Three comparables sold from February to July 2020 for prices ranging from \$225,000 to \$265,000 or from \$115.12 to \$187.01 per square foot of living area, including land. Two comparables were listed for prices of \$249,900 and \$258,900 or \$133.21 and \$111.12 per square foot of living area, including land, respectively.

The appraiser made adjustments to the comparables for pending sale status and for differences from the subject, such as site size, condition, dwelling size, room count, and basement finish, to arrive at adjusted prices ranging from \$254,742 to \$267,760. Based on the foregoing, the appraiser concluded a value for the subject of \$260,000.

The appraiser also developed the cost approach, but stated this approach was not considered reliable and gave no weight to the cost approach.

Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,460. The subject's assessment reflects a market value of \$311,158 or \$178.11 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 four comparable sales located within 0.44 of a mile from the subject. Comparables #2 and #4 are the same properties as appraisal sales #1 and #2, respectively. The parcels range in size from 8,570 to 17,420 square feet of land area and are improved with 1-story homes of vinyl siding or vinyl siding and brick exterior construction with 1,278 or 1,308 square feet of living area. The dwellings were built from 1990 to 1995 with comparables #1 and #3 having effective ages of 2012 and 1999, respectively. Each home has a basement, three of which have finished area and one of which is a walkout, central air conditioning, and a 508 or a 538 square foot garage. The comparables sold from February 2020 to October 2021 for prices ranging from \$225,000 to \$295,000 or from \$176.06 to \$225.54 per square foot of living area, including land.

The board of review submitted a brief contending the subject home is a larger ranch-style home for the neighborhood so both parties used smaller dwellings as comparables. The board of review argued the appraisal was prepared for lending purposes. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted an appraisal and the board of review submitted four comparable sales in support of their respective positions before the Board. The Board gave less weight to the value conclusion contained in the appraisal submitted by the appellants. The Board finds the appraiser selected three 2-story homes as comparables, but made no adjustments to these comparables for their differences in design from the subject. Based on the foregoing, the Board finds the appraisal contains a less credible and/or reliable opinion of value and the Board will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains a total of five comparable sales, with two common sales, and two listings for the Board's consideration. The Board gives less weight to appraisal sale #3 and the two listings as these properties are 2-story homes compared to the subject 1-story home. The Board also gives less weight to appraisal sale #2/board of review's comparable #4, which lacks finished basement area that is a feature of the subject, and the board of review's comparable #1, which has a significantly newer effective age than the subject.

The Board finds the best evidence of market value to be appraisal sale #1/board of review's comparable #2 and the board of review's comparable #3, which are more similar to the subject in design, age, location, and features, although these comparables are smaller homes than the subject with smaller lots than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$239,000 and \$295,000 or \$187.01 and \$225.54 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$311,158 or \$178.11 per square foot of living area, including land, which is above the best comparables in this record in terms of total market value and below the best comparables on a price per square foot basis, which is logical given the subject is larger home on a larger site than the two best comparables in this record. Based on this evidence, the Board finds no reduction in the subject's assessment is 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:

February 20, 2024



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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