



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

APPELLANT: Scott Miller
DOCKET NO.: 21-03716.001-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: \$54,330
IMPR.: \$154,352
TOTAL: \$208,682

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 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.

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.

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 have other features with varying degrees of similarity when compared to the subject. 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 applied adjustments to all the comparables for differences when compared to the subject 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 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 \$230,698. The subject's assessment reflects a market value of \$693,829 or \$181.49 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. The board of review also disclosed that the first year of the general assessment cycle for the subject property was 2019. Additionally, the board of review reported that a township equalization factor of 0.9966 was applied in 2021.

In support of its contention of the correct assessment, the board of review submitted information on two comparable sales with the same assessment neighborhood code as the subject and located within .15 from the subject property. The comparables have sites containing 93,991 or 95,691 square feet of land area. The comparables are improved with one-story dwellings of frame exterior construction with 4,962 or 5,434 square feet of living area that were built in 1995 or 2002. The comparables have other features with varying degrees of similarity when compared to the subject. The comparables sold in June 2020 and March 2019 for prices of \$950,000 and \$1,200,000 or for \$191.46 and \$220.83 per square foot of living area, including land, respectively.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

The Property Tax Appeal Board takes judicial notice that this property was the subject matter of an appeal before the Board the prior year under Docket Number 20-05426.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$209,394 based on the evidence submitted by the parties. Furthermore, the Board finds that the subject property for tax year 2021 is owner-occupied since the appellant's mailing address is the same as the subject property address as depicted on the Residential Appeal petition

and in the subject's property record card, which also revealed the subject received the general homestead exemption for the 2021 tax year.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2020 tax year under Docket No. 20-05426.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$209,394. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2020 and 2021 tax years are within the same general assessment period and an equalization factor of 0.9966 was applied in Vernon Township in 2021. Furthermore, the decision of the Property Tax Appeal Board for the 2020 tax year has not yet been reversed or modified upon review and there was no evidence the subject property subsequently sold establishing a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$208,682, which is less than the 2021 assessment of the subject property of \$230,698.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains an appraisal estimating the subject had a market value of \$629,000 as of January 1, 2020 that was submitted by the appellant and two comparable sales that were submitted by the board of review. The Board has given less weight to the board of review comparables due to their considerably larger dwelling sizes when compared to the subject. The Board finds on this record that the subject's assessment, once reduced as an owner-occupied property, is correctly valued for assessment purposes.

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: June 27, 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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