



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

APPELLANT: Sam Miller  
DOCKET NO.: 21-03994.001-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 **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:** \$151,389  
**IMPR.:** \$37,937  
**TOTAL:** \$189,326

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 is improved with a one-story dwelling of frame construction containing 1,487 square feet of living area. The dwelling was built in 1935. Features of the home include a partial unfinished basement, one fireplace and an attached garage with 495 square feet of building area. The subject property also has a detached garage with 460 square feet of building area. The property has a 4.21-acre, or 183,401 square foot site located in Green Oaks, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with one-story dwellings of frame, brick of frame and brick construction that range in size from 1,158 to 1,820 square feet of living area. The homes were built from 1940 to 1956. Each comparable has an unfinished basement, central air conditioning and one fireplace. Two comparables have attached garages

with 745 and 400 square feet of building area, respectively. Two comparables have detached garages with 1,100 and 240 square feet of building area, respectively. These properties have sites ranging in size from .64 to .92-acres or from 27,756 to 40,189 square feet of land area. These properties are located from .14 to 2.79 miles from the subject property. The appellant submitted copies of the MLS listings for comparables #2 and #3 disclosing each was rehabbed in 2019. The sales occurred from January 2020 to January 2021 for prices ranging from \$295,000 to \$407,000 or from \$187.64 to \$254.75 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$189,326.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$193,393. The subject's assessment reflects a market value of \$581,633 or \$391.15 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 the same three comparable sales used by the appellant. The submission by the board of review asserted the subject has over four acres and a substantially higher land value than the comparables. The analysis indicated the comparables would have adjusted prices ranging from \$370.55 to \$475.83 per square foot of living area when adjusted for the land difference.<sup>1</sup>

### **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 only evidence of market value to be the comparable sales submitted by the appellant. These comparables had varying degrees of similarity to the subject but each home was superior to the subject dwelling by having central air conditioning, a feature the subject does not have. Additionally, the record disclosed that two of the comparables had been rehabilitated in 2019 while there was no showing that the subject dwelling, that was built in 1935, had been rehabbed, suggesting these homes would be in superior condition relative to the subject dwelling. A major difference between the comparables and the subject was in the land area with the subject having approximately 4.21 acres and the comparables having sites ranging in size from .64 to .92 acres, which would require upward adjustments to the comparables for differences in land value. These comparables sold for prices ranging from \$295,000 to \$407,000 or from \$187.64 to \$254.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$581,633 or \$391.15 per square foot of living area, including land, which is above the

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<sup>1</sup> It appears to this Board that the adjusted values were calculated by deducting the land values reflected by the assessments of the comparables from the land value reflected by the assessment of the subject property then adding the difference to the sales price of each comparable and dividing that sum by the living area of each comparable's home.

range established by the comparable sales in this record. The board of review analysis adjusted the comparables for land value and arrived at unit prices for the comparables of \$370.55, \$373.15, and \$475.83 per square foot of living area, respectively. Two of the three comparables had adjusted unit values below that of the subject property notwithstanding the fact that each comparable has central air conditioning while the subject does not, suggesting downward adjustments would be appropriate. Additionally, two of the comparables had been rehabilitated while there was no showing that the subject had been rehabbed, again suggesting downward adjustments to these comparables may be justified. Based on this limited evidence of record the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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:

December 19, 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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COUNTY

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