



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

APPELLANT: Amy Miller  
DOCKET NO.: 21-04406.001-R-1  
PARCEL NO.: 14-26-301-001

The parties of record before the Property Tax Appeal Board are Amy 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:** \$49,090  
**IMPR.:** \$174,505  
**TOTAL:** \$223,595

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 two-story dwelling of brick exterior construction containing 4,216 square feet of living area. The dwelling was constructed in 1966 but has an effective age of 1980 due to remodeling in 1980. Features of the home include a full walk-out basement, central air conditioning, two fireplaces and an attached two-car garage with 625 square feet of building area. The property has a 105,040 square foot site and is in Kildeer, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings of frame or brick and frame construction that range in size from 3,442 to 4,652 square feet of living area. The homes were built from 1967 to 1973 and have effective construction dates from 1974 to 1978. Each comparable has an unfinished basement, central air conditioning, one or two

fireplaces and an attached garage ranging in size from 552 to 1,704 square feet of building area. Comparable #1 also has a detached garage with 812 square feet of building area. The comparables have sites ranging in size from 47,583 to 116,578 square feet of land area are located within .82 of a mile from the subject property. The sales occurred from March 2019 to January 2021 for prices ranging from \$475,000 to \$620,000 or from \$102.11 to \$172.37 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$213,589.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$223,595. The subject's assessment reflects a market value of \$672,466 or \$159.50 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 three comparable sales with comparable #3 being the same property as appellant's comparable #4. The comparables are improved with two-story dwellings of brick, wood siding, or brick and wood siding exterior construction that range in size from 3,585 to 4,524 square feet of living area. The homes were constructed from 1967 to 1975 with effective construction dates ranging of 1972 or 1975. Each comparable has a partial or full basement with comparable #2 having a walk-out style basement, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 483 to 576 square feet of building area. Comparable #1 has an inground swimming pool and a metal utility shed. These properties have sites ranging in size from 50,820 to 119,030 square feet of land area and are located within approximately .39 of a mile from the subject property. The sales occurred from November 2020 to August 2021 for prices ranging from \$620,000 to \$710,000 or from \$146.99 to \$198.05 per square foot of living area, including land. The board of review requested confirmation of the 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 Board finds the best evidence of market value to be appellant's comparable sales #3 and #4 as well as the board of review comparable sales, which includes a common sale. Of these four comparable sales, board of review comparable #1 is most similar to the subject dwelling in size while the other three sales have homes that are 14% or 15% smaller than the subject dwelling. Additionally, appellant's comparable #4/board of review comparable #3 and board of review comparable #1 have smaller sites than the subject property. Three comparable have one less fireplace than the subject and board of review comparable #1 has an inground swimming pool, a feature the subject property does not have. These four properties sold in 2020 and 2021 for prices ranging from \$567,500 to \$710,000 or from \$144.90 to \$198.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$672,466 or \$159.50

per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported after considering differences from the subject in land area, dwelling size and features. Less weight was given appellant's comparable sales #1 and #2 as these properties sold in 2019, not as proximate in time to the assessment date as the best sales found herein. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction 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:

October 17, 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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