



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

APPELLANT: Paul Miller  
DOCKET NO.: 21-04443.001-R-1  
PARCEL NO.: 14-04-301-024

The parties of record before the Property Tax Appeal Board are Paul 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:** \$51,174  
**IMPR.:** \$187,375  
**TOTAL:** \$238,549

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 wood siding and brick exterior construction with 4,037 square feet of living area. The dwelling was constructed in 2007. Features of the home include a basement, central air conditioning, two fireplaces and an attached 836 square foot garage. The property has an approximately 43,312 square foot site and is located in Hawthorn Woods, Ela 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 that have the same assessment neighborhood code as the subject and are located within .67 of a mile from the subject. The comparables have sites ranging in size from 37,737 to 132,858 square feet of land area that are improved with two-story dwellings of frame or brick exterior construction ranging in size from 3,575 to 4,314 square feet of living area. The dwellings were built from 1993 to 2005. Each

comparable has a basement, central air conditioning, one or two fireplaces and an attached garage ranging in size from 576 to 1,067 square feet of building area. The comparables sold from March to September 2020 for prices ranging from \$527,500 to \$777,250 or from \$140.70 to \$186.01 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$220,667, which would reflect a market value of \$662,067 or \$164.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$238,549. The subject's assessment reflects a market value of \$717,441 or \$177.72 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 that are located within .67 of a mile from the subject and four comparables have the same assessment neighborhood code as the subject. The board of review's comparables #3 and #5 are the same properties as the appellant's comparables #4 and #5, respectively. The comparables have sites ranging in size from 42,500 to 58,370 square feet of land area that are improved with two-story dwellings of brick or wood siding and brick exterior construction ranging in size from 3,537 to 4,574 square feet of living area. The dwellings were built from 1989 to 2014. Each comparable has a basement, central air conditioning, one or two fireplaces and an attached garage ranging in size from 576 to 1,067 square feet of building area. The comparables sold from July 2020 to August 2021 for prices ranging from \$540,000 to \$880,000 or from \$152.67 to \$192.39 per square foot of living area, including land. 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 eight suggested comparable sales for the Board's consideration, as two sales were common to the parties. The Board has given less weight to the appellant's comparables #1 and #3, as well as board of review comparables #2 and #5 which differ from the subject in age and/or site size.

The Board finds the best evidence of market value to be the parties' remaining comparables, including the two common comparables, which are similar to the subject in location, site size, dwelling size, design, age and some features. The comparables sold from July 2020 to May 2021 for prices ranging from \$665,000 to \$880,000 or from \$159.52 to \$192.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$717,441 or \$177.72 per square foot of living area, including land, which falls within the range established by

the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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:

November 21, 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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