



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

APPELLANT: John Miles
DOCKET NO.: 21-05101.001-R-1
PARCEL NO.: 05-15-309-008

The parties of record before the Property Tax Appeal Board are John Miles, 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: \$5,049
IMPR.: \$23,936
TOTAL: \$28,985

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 693 square feet of living area. The dwelling was built in 1937 but has an effective year built of 1950. Features of the home include an unfinished basement and one bathroom. The property has an 8,060 square foot site and is in Ingleside, Grant Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables improved with one-story dwellings of frame construction that range in size from 652 to 780 square feet of living area. The homes were built from 1935 to 1945. Four of the comparables have basements with two having finished area, four comparables have central air conditioning, one comparable has a fireplace, and five comparables have a garage ranging in size from 264 to 576 square feet of building area. The comparables have the same assessment

neighborhood code as the subject property and are located from .32 to .91 of a mile from the subject property. The comparables have improvement assessments ranging from \$21,084 to \$30,629 or from \$31.86 to \$40.20 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$23,936.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,971. The subject property has an improvement assessment of \$28,922 or \$41.73 per square foot of living area.

The board of review submitted a statement from Angela M. Wold, Sr. Deputy Assessor of Grant Township, dated September 1, 2021, that was addressed to the Lake County Board of Review, explaining the assessment was based on the subject dwelling having 693 square feet of living area. She further stated that according to a 2017 listing the subject dwelling has approximately 1,067 square feet of living area as the front enclosed frame porch (EFP) was converted into a third bedroom with an attached ½ bath and the rear EFP was converted into a "sitting room" that is heated. She further stated the subject property will be updated for the 2022 assessment year. The board of review also submitted information on three equity comparables identified as "Appellant's Comparables" that are the same properties as appellant's comparables #4, #2 and #5, respectively, before the Property Tax Appeal Board. The deputy assessor contends the comparables submitted support the assessment. The documents presented to this Board appear to have been associated with the Lake County Board of Review appeal of the subject property.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, the Board finds there was some issue with respect to the size of the subject dwelling. The appellant reported the subject dwelling had 693 square feet of living area. However, the board of review submitted a statement made by a deputy township assessor as part of a Lake County Board of Review proceeding that the subject dwelling has approximately 1,067 square feet based on a 2017 listing and the conversion of two EFPs into living area. However, the listing was not submitted to this Board to document the statements provided deputy assessor and the copy of the subject's property record card provided by the board of review describes the home as having 693 square feet of living area. Additionally, there was no documentation as to when the purported changes to the home were made. Furthermore, the deputy assessor stated the subject was assessed as having 693 square feet of living area. For purposes of this appeal the Board will utilize 693 square feet of living area as the size of the subject dwelling.

The Board finds the only evidence of assessment equity to be the appellant's comparables, which included three duplicates contained in the board of review submission. The comparables have

varying degrees of similarity to the subject property. The Board gives less weight to appellant's comparables #1 and #3 as neither property has a basement. Of the remaining comparables, two have basements with finished area, two have central air conditioning, one has a fireplace and three have garages, all features the subject does not have suggesting downward adjustments to the comparables would be appropriate to make them more equivalent to the subject property. Comparables #2, #4, #5 and #6 have improvement assessments that ranged from \$21,084 to \$30,216 or from \$32.34 to \$40.20 per square foot of living area. The subject's improvement assessment of \$28,922 or \$41.73 per square foot of living area falls within the range on an overall basis but above the range on a per square foot of living area basis as established by the best comparables in this record. After considering the suggested adjustments to make the comparables more equivalent to the subject property, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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:

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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