



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

APPELLANT: Paul Miller  
DOCKET NO.: 22-01654.001-R-1  
PARCEL NO.: 16-36-123-042

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 Hawthorn Woods, 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:** \$62,664  
**IMPR.:** \$100,652  
**TOTAL:** \$163,316

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 2022 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 two-story dwelling of brick and wood siding exterior construction containing 1,924 square feet of living area. The dwelling was constructed in 1937 but has an effective construction date of 1973. Features of the property include a basement partially finished with a recreation room,<sup>1</sup> central air conditioning, one fireplace, and a detached garage with 273 square feet of building area. The property has a site with approximately 6,530 square feet of land area located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on twelve equity comparables improved with two-story dwellings that range in size from 1,664 to 2,150 square feet of living area. The homes were

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<sup>1</sup> The board of review submitted a copy of the subject's property record card describing the home as having a full basement with 352 square feet of recreation room area, which was not refuted by the appellant in rebuttal.

built from 1925 to 1968 with effective years built from 1953 to 1968. Each comparable has a basement, eleven comparables have central air conditioning, eight comparables have one fireplace, and each property has a garage ranging in size from 198 to 528 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from .02 to .72 of a mile from the subject property. Their improvement assessments range from \$74,430 to \$108,444 or from \$43.07 to \$50.44 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$92,121.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$163,316. The subject property has an improvement assessment of \$100,652 or \$52.31 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings of brick or brick combination exterior construction that range in size from 1,850 to 2,016 square feet of living area. The homes were built from 1933 to 1960 with effective years built from 1964 to 1993. Each comparable has a full basement with finished area, central air conditioning, and an attached or detached garage ranging in size from 200 to 400 square feet of building area. Three comparables have one or two fireplaces. The comparables have the same assessment neighborhood code as the subject and are located from .07 to .69 of a mile from the subject property. The comparables have improvement assessments ranging from \$97,010 to \$124,745 or from \$52.44 to \$62.31 per square foot of living area.

### **Conclusion of Law**

The taxpayer 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains sixteen comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #6, #8, #9, #10 and #12 due to differences from the subject dwelling is size. The Board gives less weight to board of review comparables #1 and #4 due to differences from the subject dwelling in chronological age and effective age. The Board gives most weight to appellant's comparables #1 through #5, #7 and #11 as well as the board of review comparables #2 and #3. These comparables are more similar to the subject in dwelling size and have features relatively similar to the subject property with the exception the comparables from the appellant are not described as having finished basement area, as the subject has, suggesting each comparable would require an upward adjustment for this characteristic to make them more equivalent to the subject property. These comparables have improvement assessments that range from \$80,237 to \$108,444 or from \$43.32 to \$56.60 per square foot of living area. The subject's improvement assessment of \$100,652 or \$52.31 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and

convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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: February 20, 2024



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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