



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

APPELLANT: Raymond Miller
DOCKET NO.: 23-00490.001-R-1
PARCEL NO.: 01-13-202-031

The parties of record before the Property Tax Appeal Board are Raymond 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: \$20,428
IMPR.: \$96,199
TOTAL: \$116,627

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 2023 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 2-story townhome¹ of wood siding exterior construction with 1,836 square feet of living area. The dwelling was constructed in 2003 and is approximately 20 years old. Features of the home include a partially finished basement, central air conditioning, a fireplace, and a garage containing 420 square feet of building area. The property has a 5,719 square foot site and is located in Antioch, Antioch 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 nine equity

¹ While the appellant disclosed in Section V of the grid analysis that the subject is a “1-story” dwelling located in the same assessment neighborhood code as the comparable properties, the subject’s property record card disclosed that the subject property is a “2-story” townhome located in a different assessment neighborhood code from the comparable properties. This was not refuted by the appellant via a rebuttal filing.

comparables located within .14 of a mile from the subject and in a different assessment neighborhood code than the subject property. The comparables are described as 1-story dwellings of wood frame construction each containing 1,836 square feet of living area. The comparables each have a basement, with five having finished area.² Each comparable also has central air conditioning, a fireplace, and a garage containing 420 square feet of building area. The comparables have improvement assessments ranging from \$83,546 to \$105,680 or from \$45.50 to \$57.56 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment of the subject be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,627. The subject property has an improvement assessment of \$96,199 or \$52.40 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on nine equity comparables, five of which were also submitted by the appellant. The comparables are each located within the same "Harbor Townhomes" subdivision as the subject property with two comparables being in the same "lakeview" assessment neighborhood code as the subject property. The comparables are improved with 2-story townhomes of wood siding exterior construction ranging in size from 1,639 to 1,836 square feet of living area and ranging in age from 16 to 20 years old. The comparables each feature a partially finished basement, central air conditioning, a fireplace, and a garage ranging in size from 420 to 462 square feet of building area. The comparables have improvement assessments ranging from \$87,721 to \$105,680 or from \$51.01 to \$57.56 per square foot of living area. Based on this evidence, the board of review requested a confirmation of the subject's improvement assessment.

Conclusion of Law

The taxpayer contends improvement 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 improvement assessment is not warranted.

The parties submitted a total of thirteen suggested equity comparables (including five common comparables) to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables #1, #2, #4, and #6 based on their lack of finished basement area which is a feature of the subject dwelling. The Board finds the remaining comparables in the record to be similar to the subject in location within the same subdivision, design, age, dwelling size, finished basement area, and other features. The best comparables in the record have improvement assessments ranging from \$87,721 to \$105,680 or from \$51.01 to \$57.56 per square foot of living area. The subject's improvement assessment of \$96,199 or

² Some descriptive information regarding common comparables was drawn from the evidence submitted by the board of review and not contested by the appellant.

\$52.40 per square foot of living area falls within the range established by the best equity comparables contained in this record, both in terms of overall improvement assessment and on a per square foot of living area basis.

Therefore, based on this record and after considering all the comparables submitted by the parties with emphasis on those properties that are most similar in characteristics to the subject dwelling, and after considering adjustments to the best comparables in this record for differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not 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: _____

October 15, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Raymond Miller, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085