



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

APPELLANT: Robert Miller  
DOCKET NO.: 08-01874.001-R-1  
PARCEL NO.: 16-17-403-013

The parties of record before the Property Tax Appeal Board are Robert Miller, the appellant, by attorney Christopher Mullen in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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: \$139,225  
IMPR.: \$371,791  
TOTAL: \$511,016**

The subject property consists of a two-story brick and frame dwelling built in 1994. The subject contains 5,236 square feet of living area with a full unfinished basement. Features include central air-conditioning, two fireplaces, an in-ground swimming pool, tennis courts and an attached garage containing 759 square feet of building area.

The appellant, through counsel, submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal.<sup>1</sup> The appellant is not disputing the subject's land assessment. In support of the inequity argument, the appellant submitted a grid analysis of three suggested comparable properties. The comparables are one or two-story frame or brick dwellings that were 17 or 20 years old. Each comparable is located in the same neighborhood as the subject. Each comparable has a basement that ranged from 2,582 to 3,932 square feet of basement area. Each comparable had central air-conditioning and one or three fireplaces. The appellant did not disclose whether the comparables had a garage. The comparables had improvement assessments ranging from \$270,176

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<sup>1</sup> Appellant's counsel requested the appeal be decided based on the evidence contained in the record. Without objection, the Property Tax Appeal Board granted this request.

to \$412,736 or from \$57.02 to \$66.93 per square foot of living area. The subject property has an improvement assessment of \$371,791 or \$71.01 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$511,016 was disclosed. In support of the subject's assessment, the board of review presented a grid analysis detailing three suggested comparable properties located in the same neighborhood as the subject. The comparable properties consist of two-story brick or brick and frame dwellings that were built from 1989 to 1993. Each comparable has a full basement with two having some finished basement area; each has central air-conditioning, a fireplace and a garage ranging from 920 to 1,251 square feet of building area. One of the comparables is described as having a swimming pool. The dwellings contain from 5,434 to 5,486 square feet of living area and have improvement assessments ranging from \$370,223 to \$378,493 or from \$67.91 to \$68.72 per square foot of living area.<sup>2</sup> The subject has a total improvement assessment of \$71.01 per square foot of living area. The subject is also depicted as having a per square foot improvement assessment of \$66.86 when the tennis courts and the in-ground pool are removed from the calculation. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Both parties presented assessment data on a total of six equity comparables that were similar to the subject in location. The appellants' comparables were dissimilar to the subject in design, exterior construction and/or size when compared to the subject. In addition, the Board was unable to determine if the comparables contained a garage similar to the subject. For these reasons the Board gave these properties reduced weight in its analysis. The

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<sup>2</sup> The pool for comparable #1 was not included in the per square foot improvement assessment amount.

board of review's comparables were generally more similar to the subject in design, size, age and garage area, and therefore, received the greatest weight in the Board's analysis. They had improvement assessments ranging from \$67.91 to \$68.72 per square foot of living area. The subject's improvement assessment of \$71.01 is more than these most similar comparables, however, the Board finds the subject's per square foot improvement assessment is justified given its superior amenities. After considering adjustments and the differences in most of the comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in this record and a reduction in the subject's assessment is not warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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.

*Ronald R. Cuit*

Chairman

Member

*Mario M. Louie*

Member

Member

*William R. Lerbis*

Member

DISSENTING:

C E R T I F I C A T I O N

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: September 24, 2010

*Allen Castrovillari*

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 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 the subsequent year 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.

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.