



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

APPELLANT: Carole P. Miller  
DOCKET NO.: 09-03777.001-R-1  
PARCEL NO.: 16-33-403-021

The parties of record before the Property Tax Appeal Board are Carole P. Miller, the appellant, by attorney David C. Dunkin of Arnstein & Lehr, 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:** \$71,646  
**IMPR.:** \$205,992  
**TOTAL:** \$277,638

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame and brick construction containing 3,332 square feet of living area. The dwelling was built in 1985 and features an unfinished basement, central air conditioning, a fireplace and a 704 square foot garage. The home is located in West Deerfield Township, Lake County, Illinois.

The appellant claims overvaluation as the basis of the appeal. In support of this argument, the appellant submitted three suggested comparable sales for the Boards consideration. The comparables are located from 0.36 to 0.98 of a mile from the subject property. The comparables consist of one-story or two-story frame or frame and brick dwellings containing from 3,322 to 3,799 square feet of living area. The comparables have basements, two of which have finished area. Other features include central air conditioning, a fireplace and garages ranging in size from 440 to 850 square feet of building area. The comparables sold from June to December 2009 for prices ranging from \$655,000 to \$845,000 or from \$191.39 to \$222.43 per square

foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$277,638 was disclosed. The subject's assessment reflects an estimated market value of \$844,912 or \$253.58 per square foot of living area including land using Lake County's 2009 three-year median level of assessments of 32.86%.

In support of the subject's assessment, the board of review submitted a grid analysis, property record cards, real estate transfer declarations, photographs and a map depicting the location of three suggested comparable sales. The comparable sales are located from 0.06 to 0.11 of a mile from the subject property. The comparables consist of two-story frame and brick dwellings that range in size from 2,780 to 3,484 square feet of living area. The dwellings were built in 1984 and 1985 and feature unfinished basements, central air conditioning, a fireplace and a 420 or a 484 square foot garage. The comparables sold from April to June 2008 for prices ranging from \$740,000 to \$860,000 or from \$236.80 to \$266.19 per square foot for living area including land. Based on the evidence presented, the board of review requested a 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 Board further finds no reduction in the subject's assessment is warranted.

The appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not overcome this burden.

The record contains six suggested comparable sales submitted by both parties. The Board gave less weight to the appellant's comparable #2 due to its dissimilar exterior frame construction and finished basement area when compared to the subject. The Board gave less weight to the appellant's comparable #3 due to its dissimilar one-story style and finished basement area when compared to the subject. The Board gave less weight to the board of review's comparable #3 due to its considerably smaller size when compared to the subject. The Board finds the remaining three comparables were most similar to the subject in location, size, exterior construction and features. They sold from April 2008 to June 2009 for prices ranging from \$655,000 to \$860,000 or from \$197.17 to \$259.04 per square foot of living area including land, respectively. The subject's assessment reflects an estimated market value of \$844,912 or \$253.58 per square foot of living area including land, which is within the range established by the most similar sales in the record. After considering

adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: August 28, 2012

*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.