



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

APPELLANT: Victor Mittelberg
DOCKET NO.: 16-03311.001-R-1
PARCEL NO.: 04-28-105-018

The parties of record before the Property Tax Appeal Board are Victor Mittelberg, 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 **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: \$2,204
IMPR.: \$10,753
TOTAL: \$12,957

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 2016 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 1.5-story dwelling of frame exterior construction with 892 square feet of living area. The dwelling was constructed in 1912. Features of the home include a partial unfinished basement and a 440 square foot detached garage. The property has a 4,884 square foot site and is located in Zion, Zion Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales, located from .53 to .72 of a mile from the subject property. The comparables were improved with a 1.75-story and two 1.5-story dwellings of frame exterior construction that range in size from 720 to 976 square feet of living area. The dwellings were constructed in 1906 or 1921. Each comparable has an unfinished basement and two comparables have a detached garage that contain either 375 or 400 square feet of building area. The comparables have sites ranging in size from 7,614 to 9,000 square feet of

land area. The comparables sold from February 2014 to December 2014 for prices ranging from \$13,500 to \$45,000 or from \$18.75 to \$46.11 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" disclosing the total assessment for the subject of \$12,957. The subject's assessment reflects a market value of \$39,074 or \$43.81 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, located from .12 to .821 of a mile from the subject property. The comparables were improved with a 1-story and three 1.5-story dwellings of frame exterior construction that range in size from 870 to 979 square feet of living area. The dwellings were constructed from 1908 to 1918. Two comparables have an unfinished basement, one comparable has central air conditioning and two comparables have a detached garage that contain either 440 or 872 square feet of building area. The comparables have sites ranging in size from 6,120 to 10,575 square feet of land area. These properties sold from August 2016 to February 2017 for prices ranging from \$52,000 to \$72,000 or from \$55.16 to \$81.73 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables and board of review comparable #3 as their 2014 and 2017 sales are less proximate to the January 1, 2016 assessment date and therefore less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. The Board also gave less weight to board of review comparable #4 due to its dissimilar one-story design when compared to the subject.

The Board finds the best evidence of market value to be the board of review comparables #1 and #2. These comparables are similar in location, dwelling size, design and age. These comparables sold in September 2016 or December 2016 for prices of \$54,000 and \$70,000 or for \$55.16 and \$80.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$39,074 or \$43.81 per square foot of living area, including land, which is supported by the most similar comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence the Board finds no 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: February 13, 2019



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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