



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

APPELLANT: Ian Goldberg
DOCKET NO.: 13-02125.001-R-1
PARCEL NO.: 14-25-406-003

The parties of record before the Property Tax Appeal Board are Ian Goldberg, the appellant, by attorney Edward C. Abderholden of Abderholden Law Offices, PC, 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: \$ 69,279
IMPR.: \$ 188,378
TOTAL: \$ 257,657

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 2013 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 two and one-half story brick dwelling that contains 5,188 square feet of living area¹. The

¹ The appellant's grid analysis, along with the subject's property record card that has a schematic drawing, depicts the subject dwelling as containing 4,280 square feet of living area. The board of review submitted an appraisal submitted by the appellant in a prior assessment appeal showing 5,188 square feet of living area, including a third level loft area. The appraisal contained a detailed schematic drawing of the subject dwelling with corresponding size calculations. Based on this record, the Board finds the board of review submitted the best evidence of the subject's dwelling size.

dwelling was built in 1989. Features include a finished basement, central air conditioning, four fireplaces and a 460 square foot garage. The subject property is located in Ela Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted five comparable sales located from .05 to .95 of a mile from the subject. The comparables consist of one and one-half or two-story brick or frame dwellings that were built from 1968 to 1994, with comparable #3 having an effective age of 1989. The dwellings range in size from 3,428 to 4,328 square feet of living area and are situated on sites that have from 61,819 to 162,727 square feet of land area. Features had varying degrees of similarity when compared to the subject. The comparables sold from April 2011 to February 2013 for prices ranging from \$485,000 to \$680,000 or from \$136.70 to \$175.26 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 \$257,657. The subject's assessment reflects an estimated market value of \$775,141 or \$149.41 per square foot of living area including land when applying the 2013 three-year average median level of assessment for Lake County of 33.24%. In support of the subject's assessment, the board of review submitted an analysis of four comparable sales and a letter addressing the appeal. One comparable was also used by the appellant.

The comparable sales are located from .32 to 2.05 miles from the subject. The comparables consist of two-story brick or frame dwellings that were built from 1968 to 1994, with comparable #1 having an effective age of 1989. The dwellings range in size from 3,666 to 5,399 square feet of living area and are situated on sites that have from 85,047 to 162,727 square feet of land area. Features had varying degrees of similarity when compared to the subject. The comparables sold from January to July of 2013 for prices ranging from \$650,000 to \$925,000 or from \$120.39 to \$205.69 per square foot of living area including land.

The board of review submitted documentation showing its comparable #1, which is also appellant's comparable #3, was inspected and re-measured by the township assessor, resulting in a revised dwelling size of 5,399 square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

As a result, the Board finds the subject dwelling contains 5,188 square feet of living area.

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.

The parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to comparables #2, #4 and #5 submitted by the appellant and comparable #3 submitted by the board of review due to their smaller dwelling sizes when compared to the subject. Additionally, appellant's comparable #4 sold in 2011, which is dated and less indicative of market value as of the subject's January 1, 2013 assessment date. The Board finds the remaining four comparables are more similar when compared to the subject in location, land area, design, dwelling size, age and features. They sold for prices ranging from \$650,000 to \$925,000 or from \$120.99 to \$205.69 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$775,141 or \$149.41 per square foot of living area including land, which falls within the range established by the most similar comparable sales on an overall basis and slightly below the range on a per square foot basis. After considering adjustments to the comparables for differences to the subject, the Board finds the subject's assessed valuation is supported. Therefore, no reduction in the subject's assessment 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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Heston

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.