



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

APPELLANT: Victor Mittelberg  
DOCKET NO.: 15-02657.001-R-1  
PARCEL NO.: 08-19-413-041

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:** \$6,306  
**IMPR.:** \$13,284  
**TOTAL:** \$19,590

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 2015 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-story dwelling of frame construction with 900 square feet of living area on a crawl-space foundation. The dwelling was constructed in 1953 and features a 360 square foot detached garage. The property has a 10,949 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales. These comparables are described as 1-story dwellings of brick or frame construction built between 1910 and 1955. They range in size from 864 to 927 square feet of living area. Five feature unfinished basements, two have central air conditioning, and four have detached garages. They are located a distance of .86 to 1.62 miles from the subject. These comparables sold between January 2014 and May 2015 for prices ranging from \$32,000 to \$53,000 or from \$37.04 to \$60.64 per square foot of living area land

included. The appellant requested the total assessment be reduced to \$12,898 or a market value of approximately \$38,694 or \$42.99 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,590. The subject's assessment reflects a market value of \$59,042 or \$65.60 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on nine comparable sales. They are described as 1 or 1½-story dwellings of frame or masonry construction built between 1925 and 1977. They range in size from 540 to 1,075 square feet of living area. Eight feature unfinished basements, four feature central air conditioning and six have garages. They are located a distance of .02 to .70 of a mile from the subject. These comparables sold between June 2013 and June 2015 for prices ranging from \$62,500 to \$102,000 or from \$68.53 to \$119.44 per square foot of living area land included.

Based on this evidence and argument, 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 a reduction in the subject's assessment is not warranted.

The Board gave less weight to the appellant's comparables based on distance from the subject, dissimilar age and/or basements as compared to the subject's crawl space foundation. The Board also gave less weight to the board of review comparables #2 through #9 based on dated sales from 2013, dissimilar age, dwelling size, dissimilar 1½-story style and/or basements as compared to the subject's crawl space foundation. The Board finds the best evidence of market value in the record to be board of review comparable #1. This comparable was similar to the subject in location, site size, exterior construction, dwelling size, style and age and sold proximate in time to the subject's assessment date of January 1, 2015. This comparable sold for \$67,000 or for \$91.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$59,042 or \$65.60 per square foot of living area, including land, which is below the best comparable sale in this record both on total market value basis as well as per square foot basis. Based on this evidence the Board finds no reduction in the subject's assessment based on overvaluation 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.



Chairman



Member



Acting 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: July 21, 2017



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.