FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Victor Mittelberg
DOCKET NO.: 16-03118.001-R-1
PARCEL NO.: 16-15-207-012

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:	$29,724
IMPR.:	$38,604
TOTAL:	$68,328

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 single-family dwelling of wood-siding exterior construction with 1,251 square feet of living area. The dwelling was constructed in 1919. Features of the home include partial unfinished basement, and a 484-square foot detached garage. The property has a 6,450-square foot site and is located in Highwood, Moraine Township, Lake County.

The taxpayer's appeal is based on overvaluation. In support of this argument, the appellant submitted information on five comparable sales located from .06 to .39 of a mile from the subject property. The comparables are described as 1.5-story or 1.75-story single-family dwellings of wood, brick or stucco exterior construction ranging from 1,152 to 1,786 square feet of living area. The dwellings were constructed from 1920 to 1950. Features of the comparables include full or partial unfinished basements and three comparables have central air conditioning, a fireplace and a detached garage ranging between 240 and 528 square feet of building area. The comparables have sites ranging in size from 3,687 to 9,151 square feet of land area. The comparables sold from June 2014 to December 2014 for prices ranging from $175,000 to $230,000 or from $117.34 to $151.91 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to $63,794, representing a market value of approximately $191,382 or $152.98 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $68,328. The subject's assessment reflects a market value of $206,055 or $164.71 per square foot of living area including land, when applying the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

The board of review submitted information on six comparable sales located from .21 to .597 of a mile from the subject property. The comparables are improved with one or 1.5-story single-family dwellings of wood or brick exterior construction that range in size from 1,212 to 1,387 square feet of living area. The dwellings were constructed from 1923 to 1943. The comparables feature full or partial basements with four comparables having a finished area and central air conditioning, three comparables have one or two fireplaces, and five comparables have a detached garage ranging in size from 180 to 550 square feet of building area. The comparables have sites ranging from 3,952 to 7,635 square feet of land area. The comparables sold from March 2014 to October 2016 for prices ranging from $220,000 to $334,000 or from $180.33 to $241.80 per square foot of living area including land. Based on this evidence, the board of review requested that the subject property's assessment be affirmed.

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 finds the parties submitted eleven suggested sale comparables for the Board's consideration. The Board gave less weight to appellant's comparable sales #1 through #4 due to their larger size when compared to the subject; the Board also gave less weight to appellant comparables #1 and #2 due to these lacking a garage, unlike the subject. The Board gave less weight to board of review comparable #1 due to it having a substantially smaller lot compared to the subject; the Board gave less weight to board of review comparable #2 due to not having a garage, unlike the subject as well as based on its May 2014 sale date which is dated and thus less indicative of the market value as of the subject's January 2016 assessment date. The Board gave less weight to board of review comparable #4 through #6 due to having finished basements and brick exterior, unlike the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #5 and board of review comparable sales #3. The Board finds that these comparables are the most similar to the subject in location, site size, dwelling size, age, design and features. These comparables sold for prices of either $175,000 or $220,000 or $151.91 and $180.33, respectively, per square foot of living area, including land. The subject's assessment reflects a market value of $206,055 or $164.71 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and, therefore, the subject’s estimated market value as reflected by its assessment is supported. Based on this record, the Board finds that a reduction in the subject's assessment is not 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: ______________ ______________

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: 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

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