



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

APPELLANT: Ellis Neiburger
DOCKET NO.: 16-03494.001-C-1
PARCEL NO.: 08-16-317-016

The parties of record before the Property Tax Appeal Board are Ellis Neiburger, 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: \$6,888
IMPR.: \$36,464
TOTAL: \$43,352

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 one-story single-tenant owner-occupied dental office containing 2,478 square feet of building area which was constructed in 1963. The property is located in the 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 three comparable sales located in Waukegan. The comparable parcels range in size from 7,613 to 38,386 square feet of land area and have been improved with medical office buildings that were built between 1954 and 1996. The buildings range in size from 2,446 to 4,400 square feet of building area and sold between July 2015 and July 2016 for prices ranging from \$80,000 to \$150,425 or from \$32.68 to \$57.24 per square foot of building area, including land.

Based on the foregoing evidence, the appellant requested application of the median sale price of \$34.19 per square foot to the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,352. The subject's assessment reflects a market value of \$130,736 or \$52.76 per square foot of building 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 response to the appellant's evidence, the board of review submitted a memorandum from the township assessor's office arguing that appellant's sales #1 and #3 were "sold by banks." Nothing was submitted to support these assertions. Section 16-183 of the Property Tax Code (35 ILCS 200/16-183) provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal which by definition includes "the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment" (35 ILCS 200/1-23).

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, where comparable #4 is the same property as appellant's comparable #2. Each comparable is located in Waukegan and within 2.05-miles from the subject. The comparable parcels range in size from 7,613 to 23,364 square feet of land area and have been improved with one-story or two-story commercial buildings that were built between 1962 and 1981. The buildings range in size from 2,090 to 6,832 square feet of building area and sold between June 2014 and July 2015 for prices ranging from \$140,000 to \$385,000 or from \$56.35 to \$90.91 per square foot of building area, including land.

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 parties submitted a total of six comparable properties, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #2 and #3 as each of these buildings is substantially larger than the subject building and one of these comparables is of a two-story design as compared to the subject's one-story design.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #1 and #4, where there is one common property presented

by both parties. These most similar comparables sold between June 2014 and July 2016 for prices ranging from \$80,000 to \$190,000 or from \$32.68 to \$90.91 per square foot of building area, including land. The subject's assessment reflects a market value of \$130,736 or \$52.76 per square foot of building area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Furthermore, the common comparable presented by the parties best supports the subject's estimated market value as reflected by its assessment. Based on this evidence the Board finds 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: _____

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: December 23, 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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