



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

APPELLANT: Victor Mittelberg
DOCKET NO.: 16-03610.001-R-1
PARCEL NO.: 04-21-303-005

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: \$3,303
IMPR.: \$15,820
TOTAL: \$19,123

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 2-story dwelling of frame exterior construction with 1,127 square feet of living area. The dwelling was constructed in 1909. Features of the home include a full unfinished basement, central air conditioning and a 520 square foot garage. The property has a 6,815 square foot site and is located in Zion, Zion 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 located within .48 of a mile of the subject property. The comparables consist of 1.5-story or 2-story dwellings of frame, brick or stucco exterior construction ranging in size from 1,052 to 1,286 square feet of living area. The dwellings were constructed from 1904 to 1948. Five comparables have unfinished basements and one comparable was described as having a concrete slab foundation. In addition, two comparables have central air conditioning and four comparables have a garage ranging in size

from 280 to 832 square feet of building area. The comparables have sites ranging in size from 7,150 to 10,000 square feet of land area. The comparables sold from February 2015 to May 2016 for prices ranging from \$25,001 to \$61,900 or from \$20.03 to \$49.60 per square foot of living area, including land. Counsel for the appellant also submitted Multiple Listing Service (MLS) listing sheets that described comparables #2 and #3 as being rental properties that have been remodeled. Based on the comparable sales 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 \$19,123. The subject's assessment reflects a market value of \$57,669 or \$51.17 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 three comparable sales located within a mile of the subject property. The comparables contain 1.75-story or 2-story dwellings of frame exterior construction containing 1,248 or 1,272 square feet of living area. The dwellings were constructed in 1906 and 1909. The comparables each have a full unfinished basement. In addition, two comparables have central air conditioning, one comparable has a fireplace and one comparable has a 276 square foot garage. The comparables have sites containing either 7,000 or 7,755 square feet of land area. The comparables sold in March 2015 and March 2016 for prices ranging from \$59,000 to \$85,000 or from \$47.28 to \$66.82 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 nine comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #3, #4 and #6 as their dwellings are dissimilar in age when compared to the subject. The Board also gave reduced weight to appellant's comparables #1 and #2, along with comparables #1 and #2 submitted by the board of review due to their lack of a garage unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparable #5 and board of review comparable #3. These two comparables are most similar to the subject in dwelling size, age and most features. These comparables sold in December 2015 and March 2016 for prices of \$30,000 and \$85,000 or for \$24.21 and \$66.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$57,669 or \$51.17, including land, which is supported by the best comparable sales in this record. After considering adjustments to the comparables for differences, the Board finds the subject's estimated market value as reflected

by its assessment is supported. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and 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

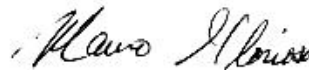
Member

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: August 20, 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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