



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

APPELLANT: William Wittenberg
DOCKET NO.: 17-01804.001-R-1
PARCEL NO.: 11-15-201-040

The parties of record before the Property Tax Appeal Board are William Wittenberg, 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: \$83,868
IMPR.: \$102,294
TOTAL: \$186,162

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 2017 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 is improved with a two-story dwelling of wood siding exterior construction with 3,002 square feet of living area. The dwelling was constructed in 1971. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached garage with 1,134 square feet of building area. The property has an 86,388 square foot site and is located in Libertyville, Libertyville 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 improved with a 1.75-story dwelling and two, 2-story dwellings of wood siding or brick exterior construction that range in size from 2,626 to 3,447 square feet of living area. The dwellings were built from 1950 to 1972. Each comparable has an unfinished, central air conditioning, one or three fireplaces and an attached garage ranging in size from 462 to 552 square feet of building area. These properties have sites

ranging in size from 21,992 to 110,395 square feet of land area and are located from .36 to 1.03 miles from the subject property. The sales occurred from March 2015 to May 2016 for prices ranging from \$325,000 to \$585,000 or from \$113.00 to \$169.71 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$172,098.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$186,162. The subject's assessment reflects a market value of \$561,575 or \$187.07 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% 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 improved with two-story dwellings with brick or wood siding exteriors ranging in size from 2,828 to 3,118 square feet of living area. The homes were built in 1973 and 1976. Each comparable has an unfinished basement, central air conditioning, one fireplace, and an attached garage ranging in size from 484 to 576 square feet of building area. The comparables have sites ranging in size from 39,922 to 43,062 square feet of land area and are located from .058 to 1.175 miles from the subject property. The sales occurred from June 2016 to September 2016 for prices ranging from \$545,000 to \$591,000 or from \$189.54 to \$198.62 per square foot of living area, including land.

The board of review requested the assessment be sustained.

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 record contains six comparable sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable sale #3 as this dwelling is significantly older than the subject dwelling and its purchase price appears to be an outlier in relation to the other sales in the record. The Board finds the five remaining comparables are improved with dwellings relatively similar to the subject property with the exception four of the properties have significantly smaller sites than the subject property and each has a garage significantly smaller than the subject's garage. The smaller sites and smaller garages attributable to the comparables in relation to the subject property require upward adjustments to make them more equivalent to the property under appeal. These five comparables sold for prices ranging from \$445,000 to \$591,000 or from \$169.46 to \$198.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$561,575 or \$187.07 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported considering its larger site and larger garage in relation to the comparables. Based on this evidence the Board finds the assessment of the subject property as

established by the board of review is correct and 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: September 15, 2020



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

William Wittenberg, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085