



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

APPELLANT: Victor Mittelberg  
DOCKET NO.: 17-02021.001-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:** \$8,109  
**IMPR.:** \$17,080  
**TOTAL:** \$25,189

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 consists of a 1-story dwelling of aluminum siding construction with 900 square feet of living area. The dwelling was constructed in 1953. Features of the home include a crawl space foundation and 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 submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located from 1.28 to 1.75 miles from the subject property. The comparables have sites ranging in size from 6,367 to 8,160 square feet of land area and are improved with 1-story dwellings of wood, aluminum or asbestos siding exterior construction that were built from 1950 to 1955. The dwellings range in size from 864 to 952 square feet of living area. Four comparables each have a garage ranging in size from 352 to 528 square feet of

building area. The comparables sold from August 2015 to March 2016 for prices ranging from \$40,000 to \$70,000 or from \$43.96 to \$81.02 per square foot of living area, including land. Based on this 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 \$25,189. The subject's assessment reflects an estimated market value of \$75,985 or \$84.43 per square foot of living area, including land, when applying the 2017 three-year average median level of assessment for Lake County of 33.15%.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .491 of a mile from the subject. The comparables have sites ranging in size from 4,867 to 7,354 of square feet of land area and are improved with one, 1.5-story and three, 1-story dwellings of aluminum, asbestos or wood siding exterior construction that were built from 1940 to 1958. The dwellings range in size from 768 to 1,008 square feet of living area. Two comparables have unfinished basements and two comparables have crawl space foundations. Three comparables each have central air conditioning and a garage ranging in size from 280 to 576 square feet of building area. The comparables sold from March 2016 to November 2017 for prices ranging from \$89,900 to \$126,000 or from \$99.11 to \$137.70 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 a reduction in the subject's assessment is not warranted.

The parties submitted nine comparable sales to support their respective positions. The Board gave less weight to the appellant's comparables due to their distant locations when compared to the subject. The Board also gave less weight to the board of review comparables #1 and #4 due to their dissimilar style and/or superior basement foundation when compared to the subject.

The Board finds the best evidence of the subject's market value to be the board of review comparables #2 and #3 as both are similar to the subject in location and design. However, both comparables are inferior to the subject in lot size, age and dwelling size while comparable #3 has superior central air conditioning. The comparables sold in August and November 2017 for prices of \$95,000 and \$89,900 or for \$109.20 and \$117.06 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$75,985 or \$84.43 per square foot of living area, including land, which is well supported by the two best comparables in the record, given the subject's larger dwelling size and lot size. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is justified and therefore, a reduction in the subject's assessment is not warranted.

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: May 26, 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

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COUNTY

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