



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

APPELLANT: Kenneth Mikula
DOCKET NO.: 17-02445.001-R-1
PARCEL NO.: 14-15-215-045

The parties of record before the Property Tax Appeal Board are Kenneth Mikula, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$48,972
IMPR.: \$123,740
TOTAL: \$172,712

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 one-story dwelling of wood siding exterior with 2,605 square feet of living area. The dwelling was constructed in 2014. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 500 square foot garage. The property has a 16,609 square foot site and is located in Kildeer, Ela 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 the subject's neighborhood and within 0.12 of a mile from the subject. The comparables have sites ranging in size from 13,717 to 15,834 square feet of land area and are improved with one-story dwellings of wood siding exterior constructions that contain 2,605 or 2,924 square feet of living area. The homes were built between 2013 and 2015. The comparables have full unfinished basements, central air conditioning and garages that range in size from 496 to 736 square feet of building area. Two

comparables have a fireplace. The comparables sold from June 2015 to September 2016 for prices ranging from \$470,000 to \$544,439 or from \$174.42 and \$186.20 per square foot living area, land include. Based on this evidence the appellant requested that the subject's assessment be reduced to \$156,601.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$191,214. The subject's assessment reflects a market value of \$576,814 or \$221.43 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 a grid analysis of three comparable sales and a Neighborhood Analysis Residential – Sales sheet for the subject's neighborhood code. The comparables are located in the subject's neighborhood and within 0.14 of a mile from the subject. In the grid analysis, the comparables are improved with one-story dwellings of wood exterior construction with 2,605 square feet of living area. The homes were built in 2014 and 2015. The comparables have full unfinished basements, central air conditioning and garages that range in size from 500 to 633 square feet of building area. Two comparables have a fireplace. The comparables sold from March 2015 to October 2015 for prices ranging from \$554,868 to \$650,201 or from \$213.00 and \$249.60 per square foot living area, land included.

The Neighborhood Analysis Residential – Sales information sheet included data on sales in the subject's neighborhood code covering calendar years 2014 through 2018 and included sale price per square foot.

Based on this evidence the board of review requests that the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six comparables to the Board for consideration as well as the board of review's Neighborhood Analysis. The Board gives little weight to the board of review's Neighborhood Analysis as this data lacked design and features for comparison to the subject. The Board gave minimal weight to appellant's comparable #3 and all of the board of review's comparables for 2015 sale dates that are considered too dated for a January 1, 2017 market valuation. The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 based on sale date, location, age and features. These most similar comparables sold in September and May of 2016 for prices ranging from \$470,000 to \$510,000 or from \$174.42 to \$180.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$576,814 or \$221.43 per square foot of living area, including land, which is above the

range established by the best comparable sales in this record. After considering adjustments to the comparables for differences to the subject property and based on this evidence the Board finds a 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: April 21, 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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