



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

APPELLANT: Christopher Mobily
DOCKET NO.: 18-01600.001-R-1
PARCEL NO.: 16-22-410-014

The parties of record before the Property Tax Appeal Board are Christopher Mobily, the appellant, by attorney Steven Kandelman of Rieff Schramm Kanter & Guttman, 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: \$ 57,819
IMPR.: \$102,561
TOTAL: \$160,380

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 2018 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 two-story dwelling of wood siding exterior construction that has 2,673 square feet of living area. The dwelling was constructed in 1924 with an effective age of 1950. The home features a partial finished basement, central air conditioning, a fireplace and a 576 square foot garage. The subject has an 8,688 square foot site. The subject property is located in Moraine Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming both assessment inequity and overvaluation as the bases of the appeal. The subject's land assessment was not challenged. In support of the inequity claim, the appellant submitted a grid analysis of four assessment comparables with varying degrees of similarity when compared to the subject in location, design, exterior construction, age, dwelling size and features. These comparables have

improvement assessments ranging from \$68,497 to \$81,668 or from \$29.88 to \$36.24 per square foot of living area.

In support of the overvaluation claim, the appellant submitted a grid analysis of three¹ comparable sales with varying degrees of similarity when compared to the subject in location, land area, design, exterior construction, age, dwelling size and features. These comparables sold from May 2017 to July 2018 for prices ranging from \$280,000 to \$380,000 or from \$148.89 to \$174.31 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 property of \$174,639. The subject's assessment reflects an estimated market value of \$527,929 or \$197.50 per square foot of living area including land area when applying Lake County's 2018 three-year average median level of assessment of 33.08%. The subject property has an improvement assessment of \$116,820 or \$43.70 per square foot of living area.

To demonstrate the subject was uniformly assessed, the board of review submitted four assessment comparables. The comparables had varying degrees of similarity when compared to the subject in location, design, exterior construction, age, dwelling size and features. These comparables have improvement assessments ranging from \$101,451 to \$139,202 or from \$41.54 to \$53.75 per square foot of living area.

The board of review did not submit any market value evidence, such as similar comparables sales, to support the subject's estimated market value as reflected by its assessment.

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 as an alternative basis of the appeal. 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.

The Board finds the only evidence of market value contained in this record are the three comparable sales submitted by the appellant. These comparables had varying degrees of similarity when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold from May 2017 to July 2018 for prices ranging from \$280,000

¹ In a brief addressing the appeal, appellant's counsel referenced a fourth comparable sale, however, this sale was not included in the grid analysis and no other descriptive or corroborating evidence was submitted pertaining to the purported sale. As a result, the Board gave no weight to the purported comparable sale and it will not be further addressed in this decision.

to \$380,000 or from \$148.89 to \$174.31 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$527,929 or \$197.50 per square foot of living area including land, which falls above that range established by the only comparable sales contained in this record. After considering adjustments to the comparables for differences when compared to the subject, such as their smaller dwelling size, lack of finished basement area, age and effective age, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a reduction in the subject's assessment is warranted.

The taxpayer also argued assessment inequity as one of the basis to the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant failed to meet this burden of proof.

The record contains eight assessment comparables for the Board's consideration. The comparables had varying degrees of similarity when compared to the subject in location, design, age, dwelling size and features. The comparables have wide ranging improvement assessments from \$68,497 to \$139,202 or from \$29.88 to \$53.75 per square foot of living area. The subject property has a revised improvement of \$102,561 or \$38.37 per square foot of living area based on the reduction granted for market value consideration. The Board finds the subject's revised improvement assessment falls within the range of both parties' assessment comparables. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject is uniformly assessed and no further reduction in the subject's improvement 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



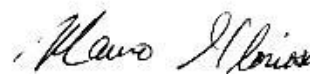
Member

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: July 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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