



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

APPELLANT: Michael Tittelbach
DOCKET NO.: 18-02119.001-R-1
PARCEL NO.: 14-01-103-001

The parties of record before the Property Tax Appeal Board are Michael Tittelbach, the appellant, 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: \$29,318
IMPR.: \$122,496
TOTAL: \$151,814

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 with 3,168 square feet of living area. The dwelling was constructed in 1988. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 969 square foot garage. The property has a 58,443 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation and lack of assessment uniformity as the bases of the appeal concerning both the land and improvement assessments. In support of these arguments, the appellant submitted multiple grid analyses with information on a total of five comparable properties once duplications are eliminated; three comparables reflect recent sales and all five comparables depict assessment data. The properties are located from close proximity to 1-mile from the subject. The parcels range in size from 40,076 to 60,385 square feet of land area and have each been improved with either a one-story or four, two-story dwellings of brick or wood

siding exterior construction. The homes were from 29 to 31 years old and range in size from 2,495 to 3,405 square feet of living area. Four comparables have unfinished basements and each dwelling has central air conditioning, a fireplace and a garage ranging in size from 726 to 1,008 square feet of building area. Comparable sales #1, #2 and #3 on the first grid analysis sold from February to November 2017 for prices ranging from \$333,000 to \$396,000 or from \$101.71 to \$138.28 per square foot of living area, including land. As depicted in the appellant's submission, the five comparables presented land assessments ranging from \$21,639 to \$36,954 or from \$0.46 to \$0.74 per square foot of land area and the comparables depict improvement assessments ranging from \$94,753 to \$135,579 or from \$28.39 to \$41.41 per square foot of living area.

Based on this evidence, the appellant requested a total assessment reduction to \$111,500 which would reflect a market value of approximately \$334,500 or \$105.59 per square foot of living area, including land. The appellant's appeal also requested a reduced land assessment of \$21,500 or \$0.37 per square foot of land area along with a reduced improvement assessment of \$90,000 or \$28.41 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$151,814. The subject's assessment reflects a market value of \$457,961 or \$144.56 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$29,318 or \$0.50 per square foot of land area and an improvement assessment of \$122,496 or \$38.67 per square foot of living area.

In response to the appellant's evidence, the board of review took note that appellant's comparables #1 and #2 each directly back to railroad tracks whereas the subject is "located away" from those tracks as depicted in a parcel map. Also, the board of review noted that appellant's comparable #2 is a one-story dwelling as compared to the subject's two-story design and appellant's comparable #3 was distant from the subject and sold as a short sale. Appellant's comparable #4 reportedly has a reduced assessment "due to recent fire damage."¹ Lastly, the board of review reported the subject's August 2016 sale price of \$450,000 reflected the full asking price after being advertised on the market for 7 days.

In support of its contention of the correct assessment, the board of review submitted information on five comparables with both sales and equity data. The comparables are located from .14 to .732 of a mile from the subject with parcels ranging in size from 37,044 to 41,104 square feet of land area. Each of the lots have been improved with a two-story dwelling of wood siding exterior construction that was built between 1987 and 1989. The homes range in size from 2,930 to 3,230 square feet of living area. Each home has a basement, central air conditioning, a fireplace and a garage ranging in size from 506 to 770 square feet of building area. The comparables sold from March 2016 to June 2018 for prices ranging from \$437,500 to \$462,500 or from \$143.19 to \$150.60 per square foot of living area, including land. The comparables have land assessments ranging from \$22,134 to \$29,593 or from \$0.54 to \$0.72 per square foot of land

¹ Although the appellant reported an improvement assessment for comparable #4 of \$102,663, the board of review indicated the improvement assessment was \$73,331.

area and improvement assessments ranging from \$116,895 to \$126,883 or from \$38.27 to \$42.24 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's land and improvement assessments.

Conclusion of Law

The appellant contends in part that 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 a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 due to its dissimilar one-story design as compared to the subject's two-story design. The Board has given reduced weight to board of review comparable #4 which sold in March 2016, a date more remote in time from the valuation date at issue of January 1, 2018 than other recent sales in the record.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 along with the board of review comparable sales #1, #2, #3 and #5 which are each similar to the subject in design, age, size and/or features. While the Board recognizes that appellant's comparable #1 has a lot which directly backs to area railroad tracks, the parcel map supplied by the board of review depicts that the subject is located in very close proximity albeit across Washitay Avenue from this comparable. These most similar comparables sold between February 2017 and June 2018 for prices ranging from \$333,000 to \$462,500 or from \$101.71 to \$150.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$457,961 or \$144.56 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

Alternatively, the appellant contended unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). As to the land inequity argument, the Board finds no basis for the appellant's claim as the five comparable parcels presented range from \$0.46 to 0.74 per square foot of land area with the subject having a land assessment of \$0.50 per square foot of land area.

The parties submitted a total of nine equity comparables to support their respective positions concerning the subject's improvement assessment. The Board has given reduced weight to appellant's comparable #2 as this is a dissimilar one-story dwelling as compared to the subject.

The Board finds the best evidence of improvement assessment equity to be appellant's comparables #1, #3, #4 and #5 along with the board of review comparables. These comparables present improvement assessments ranging from \$28.39 to \$42.24 per square foot of living area. The subject has an improvement assessment of \$38.67 per square foot of living area which falls within the range of the most similar equity comparables presented by the parties. After an analysis of the improvement assessment data, the Board finds that the subject property is equitably assessed and no reduction in the subject's improvement assessment is 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: 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

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