



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

APPELLANT: Oren Mangel
DOCKET NO.: 19-04152.001-R-1
PARCEL NO.: 15-14-404-012

The parties of record before the Property Tax Appeal Board are Oren Mangel, 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: \$65,753
IMPR.: \$98,743
TOTAL: \$164,496

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 2019 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 brick and wood siding exterior construction with 2,328 square feet of above ground living area. The dwelling was constructed in 1968. Features of the home include a lower level with 812 square feet of finished area, central air conditioning, one fireplace and an attached garage with 460 square feet of building area. The property has a 20,040 square foot site and is located in Lincolnshire, Vernon 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 one-story dwelling and two, two-story dwellings of wood siding or brick exterior construction ranging in size from 1,904 to 2,622 square feet of above ground living area. The dwellings were built from 1957 to 1977. Each comparable has a crawl space foundation, central air conditioning, one or two

fireplaces, and an attached garage ranging in size from 462 to 672 feet of building area. The comparables have sites ranging in size from 19,600 to 21,340 square feet of land area and are located within the same assessment neighborhood code as the subject property. The sales occurred from January 2018 to January 2019 for prices ranging from \$347,500 to \$427,500 or from \$147.31 to \$217.96 per square foot of above ground living area, including land. The appellant requested the subject's assessment be reduced to \$136,562, which would reflect a market value of approximately \$409,727 when applying the statutory level of assessments.

The appellant's submission also disclosed the subject property sold in June 2017 for a price of \$575,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$164,496. The subject's assessment reflects a market value of \$500,140 or \$214.84 per square foot of above ground living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings of brick exterior construction ranging in size from 2,064 to 2,608 square feet of above ground living area. The dwellings were built from 1962 to 1969. Each property has a basement with one having finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 484 to 1,104 square feet of building area. The comparables have sites with either 20,040 or 20,470 square feet of land area and are located within the same assessment neighborhood code as the subject property. The sales occurred from May 2018 to February 2020 for prices ranging from \$476,450 to \$605,000 or from \$201.90 to \$235.87 per square foot of above ground living area, including land.

The board of review reported in its grid analysis, which is supported by a copy of the subject's property record card, that the subject property sold in June 2017 for a price of \$575,000 and transferred via a warranty deed.

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.

Initially, the Board finds the record disclosed the subject property was purchased in June 2017 for a price of \$575,000, which is approximately \$75,000 greater than the market value reflected by the subject's assessment. The Board finds this evidence alone demonstrates the subject property is not overvalued for assessment purposes.

The parties submitted information on seven comparable sales to support their respective positions. The Board gives less weight to appellant's comparable #1 due to its older age in comparison to the subject dwelling and lack of a lower level with finished area that the subject property has. The Board gives less weight to board of review comparable sale #4 as this property sold in February 2020, approximately 13 months after the assessment date at issue and not as similar in time to the assessment date as the remaining comparables. Although the comparables are not particularly similar to the subject in style, the Board gives most weight to appellant's comparables #2 and #3 and board of review comparables #1 through #3 as these comparables are relatively similar to the subject dwelling in above ground living area. These comparables sold for prices ranging from \$415,000 to \$605,000 or from \$163.04 to \$235.87 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$500,140 or \$214.84 per square foot of above ground living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence, considering the June 2017 sale of the subject property and the best comparables in the record, 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: November 16, 2021



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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