



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

APPELLANT: Ellis Neiburger
DOCKET NO.: 19-04154.001-C-1
PARCEL NO.: 08-16-317-016

The parties of record before the Property Tax Appeal Board are Ellis Neiburger, 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: \$9,084
IMPR.: \$49,576
TOTAL: \$58,660

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 is improved with a single-tenant, owner-occupied, professional office building that was built in 1963 and is operated as a dental clinic. The building contains 2,478 square feet of building area and is situated on a 7,308-square foot site. The property has a land to building ratio of 2.95:1. The property is located in Waukegan, Waukegan Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted a grid analysis containing limited information on three comparable sales, along with listing sheets or assessor's record sheets for each of the sales which included an exterior photo of each comparable. The comparables are all located in Waukegan, an undisclosed distance from the subject, and consist of a variety of commercial uses. Comparable #1 was built in 1934 and is a recently remodeled church that was sold with an adjacent house and over 22 parking spaces.

Comparable #2 is a multi-story Victorian-style dwelling with multiple rentable offices. The age of the building was not disclosed but the listing sheet states that it has a newer roof and a "MOTIVATED SELLER!!!" Comparable #3 was built in 1981. Details of its use and/or occupancy were not disclosed. The buildings range in size from 2,500 to 12,270 square feet of building area. The grid analysis does not disclose the lot sizes of the comparables but represents that the comparables have land to building ratios of 1.72:1, 4.57:1 and 1.13:1, respectively. According to the listing sheet submitted by the appellant, comparable #1 was on the market for 184 days and comparable #2 was on the market for 276 days prior to selling. No marketing time was disclosed for comparable #3. The comparables sold from November 2018 to June 2019 for prices ranging from \$99,000 to \$490,000 or from \$25.84 to \$50.85 per square foot of building area, land included. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$98,128 or \$39.60 per square foot of building area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,660. The subject's assessment reflects a market value of approximately \$178,352 or \$71.97 per square foot of building 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 response to appellant's evidence, the board of review submitted a memorandum disclosing that the appellant submitted the same evidence in this appeal that was submitted at the board of review level. The memo notes that "[a]fter considerable review by the Lake County Board of Review, which included a thorough reading and analysis of the appellants [sic] evidence, a reduction was granted at the hearing."¹ The board of review argued that appellant's comparable #1 was a "sale of a House of Worship, included a parsonage, and was not an office property." Appellant's comparable #2 was "a re-purposing of a single-family home and there was a motivated seller." And appellant's comparable #3 was reported to be an installment contract and is currently an active listing for \$799,000 or \$82.92 per square foot of building area. The board of review argued that after taking into consideration the reduction granted at hearing and the "significant shortcomings" of appellant's evidence, the subject's assessment is fully supported and no further reduction is warranted.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with limited information on four comparable sales, along with listing sheets or assessor's record sheets which included an exterior photo of each comparable. The comparables are located an undisclosed distance from the subject, with two being located in Waukegan and two being located in Beach Park. The comparables consist of commercial buildings that range in size from 800 to 4,000 square feet of building area. The buildings are situated on sites ranging in size from 8,250 to 22,651 square feet of land area and have land to building ratios ranging from 4.19:1 to 10.31:1. Comparables #2 through #4 were built from 1965 to 1990. No building age was given for comparable #1 which was characterized only as "existing." The comparables were on the market from "about 2 months" to 1,646 days and sold from May 2016 to September 2020 for prices ranging from \$154,000 to \$319,000 or from \$63.92 to \$192.50 per square foot of building area, land included.

¹ The board of review Notes on Appeal portray for 2019 that the subject had an original assessment of \$63,022. This would equate to an estimated market value of \$191,614 or \$77.33 per square foot of building area.

Based on the foregoing 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 a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. Although an exterior photograph of each comparable was submitted, no photograph of the subject property was submitted by either party in order for the Board to make a comparative analysis of the structures. The Board gives less weight to appellant's comparables #1 and #3 and board of review comparable #2 which differ from the subject in building area. Further, appellant's comparable #1 was a converted church that sold with a parsonage, not a commercial building, like the subject.

The Board finds that appellant's comparable #2 and board of review comparables #1, #3, and #4 while having varying degrees of similarity to the subject, were the best comparables submitted for the Board's consideration. These comparables sold from May 2016 to September 2020 for prices ranging from \$99,000 to \$319,000 or from \$39.60 to \$82.64 per square foot of building area, including land. The subject has an assessment reflecting an estimated market value of approximately \$178,352 or \$71.97 per square foot of building area, land included, which falls within the range established by the best comparables in the record on both an overall and a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a no reduction 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:

January 18, 2022



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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