



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

APPELLANT: Victor Mittelberg
DOCKET NO.: 19-04758.001-R-1
PARCEL NO.: 16-15-207-012

The parties of record before the Property Tax Appeal Board are Victor Mittelberg, 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: \$28,682
IMPR.: \$42,772
TOTAL: \$71,454

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 1.5-story dwelling of wood siding exterior construction with 1,173 square feet of living area. The dwelling was constructed in 1919. Features of the home include an unfinished basement and a 484 square foot garage. The property has a 6,450 square foot site and is located in Highwood, Moraine 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 within .42 miles from the subject. The comparables are described as 1.5-story or 2-story dwellings of wood siding or stucco exterior construction that range in size from 1,245 to 1,440 square feet of living area. The dwellings were built in either 1900 or 1930 and are situated on sites ranging in size from 6,470 to 8,468 square feet of land area. The comparables have basements, one of which has finished area. One comparable has central air conditioning and one comparable has a 572 square foot garage.

The appellant submitted Multiple Listing Service (MLS) sheets associated with comparable sales #1 and #2 and noted comparable #2 was a recent rehab in 2018. The comparables sold from October 2017 to April 2019 for prices ranging from \$180,000 to \$215,000 or from \$142.36 to \$150.56 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 of \$71,454. The subject's assessment reflects an estimated market value of \$217,251 or \$185.21 per square foot of living area, including land, when applying the 2019 three-year average median level of assessment for Lake County of 32.89%.

In rebuttal, the board of review asserted appellant's comparables #1 and #3 are multi-unit properties while the subject is a single-family dwelling. The board of review also submitted MLS sheets associated with the sales of both comparables.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within .38 miles from the subject. Board of review comparable #3 is a duplicate of appellant's comparable #2. The three comparables are situated on sites ranging in size from 3,950 to 6,470 square feet of land area and are improved with 1.5-story or 2-story dwellings of stucco or wood siding exterior construction that range in size from 1,192 to 1,440 square feet of living area. The dwellings were built in 1928 or 1930. Comparable #2 has a reported effective year built of 1955. Each comparable has a basement, two of which have recreation rooms. Each comparable has central air conditioning. Comparables #1 and #2 have garages with 484 and 704 square feet of building area, respectively. The comparables sold from October 2017 to September 2019 for prices ranging from \$205,000 to \$264,000 or from \$142.36 to \$209.73 per square foot of living area, including land. 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. 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 record contains five comparable sales for the Board's consideration as one comparable was common to both parties. The Board gives less weight to appellant's comparables #1 and #3 as both are multi-unit properties while the subject is a single-family dwelling.

The Board finds the best evidence of market value to be the board of review comparables which includes the common comparable. These comparables are relatively similar to the subject in location, year built, style, dwelling size and some features. These comparables sold from October 2017 to September 2019 for prices ranging from \$205,000 to \$264,000 or from \$142.36 to \$209.73 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$217,251 or \$185.21 per square foot of living area, including land,

which is within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not 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:

February 15, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Victor Mittelberg, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085