



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

APPELLANT: Ronald Niemietz
DOCKET NO.: 19-06107.001-R-1
PARCEL NO.: 08-17-312-007

The parties of record before the Property Tax Appeal Board are Ronald Niemietz, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$6,810
IMPR.: \$45,858
TOTAL: \$52,668

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 2-story duplex of brick exterior construction with 2,520 square feet of living area. The dwelling was constructed in 1963 and is approximately 56 years old. Features of the home include a full unfinished basement, central air conditioning, and a detached garage containing 992 square feet of building area. The property has a 7,675-square foot site and is located in Waukegan, Waukegan 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 the same assessment neighborhood code as the subject property and within 1,713 feet from the subject. The comparables have sites ranging in size from 7,339 to 7,705 square feet of land area and are improved with one 1.5-story and two 2-story duplexes with brick exterior construction that contain either 1,985 or 2,436 square feet of living area. The dwellings were built from 61 to 82

years ago. Each comparable has a full unfinished basement and an attached or a detached garage ranging in size from 400 to 576 square feet of building area. Comparable #3 also features central air conditioning. The comparables sold from May 2017 to January 2019 for prices ranging from \$107,500 to \$182,000 or from \$54.16 to \$74.71 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$52,668 which would reflect a market value of approximately \$158,020 or \$62.71 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,994. The subject's assessment reflects a market value of \$197,610 or \$78.42 per square foot of 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 three comparable sales located within the same assessment neighborhood code as the subject property and within 1,687 feet from the subject property. The board of review comparable #2 is the same property as appellant's comparable #2. The comparables have parcels ranging in size from 7,420 to 10,350 square feet of land area and are improved with 2-story duplexes with brick exterior construction that range in size from 2,384 to 2,436 square feet of living area. The dwellings were built from 1927 to 1959. Each dwelling has a full unfinished basement and a detached garage ranging in size from 460 to 576 square feet of building area. Comparable #3 also features central air conditioning. The comparables sold from February 2018 to July 2019 for prices ranging from \$122,500 to \$209,900 or from \$53.40 to \$88.05 per square foot of living area, including land. Based on this evidence, the board of review requested the assessment be sustained.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted a total of five comparable sales for the Board's consideration which includes one comparable submitted by both parties. The Board gives less weight to appellant's comparable #1 and board of review comparable #1 based on their considerably older ages relative to the subject. Additionally, appellant's comparable #1 is a 1.5-story design, dissimilar to the subject's 2-story style and was therefore given reduced weight. The Board also gave less weight to appellant's comparable #3 that sold in May 2017 which is less proximate in time from the January 1, 2019 assessment date at issue and, therefore, less likely to be indicative of the subject's market value than other sales in the record.

The Board finds the best evidence of market value to be the parties' common comparable #2, along with board of review comparable #3. These two best comparables in the record are similar

to the subject in location, design, age, and most features. These comparables sold in February and October 2018 for prices of \$144,200 and \$122,500 or for \$59.20 and \$53.40 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$197,610 or \$78.42 per square foot of living area, including land, which is higher than the two best comparable sales in this record. After considering adjustments to the two best comparables for differences from the subject, the Board finds that the assessment of the subject property as established by the board of review is excessive and therefore a reduction commensurate with the appellant's request 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: March 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

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