



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

APPELLANT: Victor Mittelberg
DOCKET NO.: 20-05356.001-R-1
PARCEL NO.: 16-15-215-011

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: \$16,517
IMPR.: \$40,844
TOTAL: \$57,361

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 2020 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 stucco exterior construction with 990 square feet of living area. The dwelling was constructed in 1910. Features of the home include an unfinished basement and a 440 square foot garage. The property has an approximately 3,700 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 two Multiple Listing Service (MLS) sheets and a grid analysis with information on five comparable sales located within 0.41 of a mile from the subject property. The comparables have sites that range in size from 5,232 to 11,556 square feet of land area and are improved with one-story dwellings that range in size from 912 to 1,154 square feet of living area. The dwellings were built from 1900 to 1938 and have effective ages ranging from 1918 to

1938. Each comparable has a basement, with one comparable having finished area.¹ Three comparables have central air conditioning, three homes each have one fireplace and four comparables each have a garage ranging in size from 216 to 440 square feet of building area. The MLS sheets report comparable #3 and comparable #5 to have been updated in 2014 and 2016, respectively. The properties sold from December 2019 to March 2020 for prices ranging from \$140,000 to \$279,000 or from \$153.51 to \$241.77 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$44,546 which reflects a market value of \$133,651 or \$135.00 per square foot of living area, land included, when applying 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 \$57,361. The subject's assessment reflects a market value of \$172,307 or \$174.05 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.39 of a mile from the subject property. Board of review comparables #1, #2 and #3 are the same properties as the appellant's comparables #2, #3 and #4, respectively. Board of review comparable #1 reflects a subsequent sale of the appellant's comparable #2. The comparables have sites that range in size from 3,980 to 11,560 square feet of land area and are improved with one-story dwellings of brick, stucco or wood siding exterior construction that range in size from 798 to 1,040 square feet of living area. The homes were built from 1900 to 1940 and have effective ages ranging from 1918 to 1958. Each comparable has a basement, with two having finished area. Four homes have central air conditioning, three comparables each have one fireplace and three comparables each have a garage ranging in size from 234 to 399 square feet of building area. The properties sold from October 2019² to September 2020 for prices ranging from \$197,500 to \$317,500 or from \$189.90 to \$332.08 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 seven comparable sales for the Board's consideration, as three properties were common to both parties, one of which was sold twice. The Board gives less weight to

¹ The Board finds appellant comparable #3 has a finished basement which was disclosed in the MLS sheet for this property which was submitted by the appellant.

² The common appellant comparable #3/board of review comparable #2 is reported to have two different sale dates in December 2019 and October 2019, one of which may reflect a recorded date, and are considered to be the same sale for the purposes of this appeal.

appellant comparables #3 and #4 along with board of review comparables #2, #3, #4 and #5, including two of the common properties. These comparables differ from the subject in site size, age/effective age, lack of a garage and/or have a finished basement in contrast to the subject's unfinished basement.

The Board finds the best evidence of market value to be appellant comparables #1, #2 and #5 as well as board of review comparable #1, including one common property, which are more similar to the subject in location, design, dwelling size and some features, although each of these properties has a larger site size when compared to the subject and one dwelling has central air condition, suggesting downward adjustments are needed to make these properties more equivalent to the subject. These comparables sold in March or September 2020 for prices ranging from \$140,000 to \$279,000 or from \$153.51 to \$241.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$172,307 or \$174.05 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified 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: March 21, 2023



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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