



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

APPELLANT: Michael Esenberg
DOCKET NO.: 21-01796.001-R-1
PARCEL NO.: 14-20-110-024

The parties of record before the Property Tax Appeal Board are Michael Esenberg, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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 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: \$14,215
IMPR.: \$53,141
TOTAL: \$67,356

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 2021 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-story condominium of brick exterior construction with 1,489 square feet of living area. The dwelling was constructed in 2004 and is approximately 17 years old. Features of the home include a concrete slab foundation, central air conditioning and a 328 square foot garage. The property has a 6,050 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within the same assessment neighborhood code as the subject property. The comparables have sites each containing 6,050 square feet of land area. The comparables are improved with 1-story condominiums of brick exterior construction containing either 1,482 or 1,489 square feet of living area that are either 16 or 17 years old. The appellant reported that each comparable has a concrete slab foundation, central air conditioning and a garage containing 328 square feet of building area. Two comparables each have a fireplace. The comparables sold from August 2020 to March 2021 for

prices ranging from \$187,000 to \$198,750 or from \$125.59 to \$133.48 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 \$67,356. The subject's assessment reflects a market value of \$202,574 or \$136.05 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% 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 located within the same assessment neighborhood code as the subject property. The comparables have sites each containing 6,050 square feet of land area. The comparables are improved with 1-story condominiums of brick exterior construction that each contain either 1,482 or 1,489 square feet of living area that were built in either 2004 or 2005. Each comparable has a concrete slab foundation and a garage containing 328 square feet of building area. Three comparables each have central air conditioning and one comparable has a fireplace. The comparables sold from May to November 2020 for prices ranging from \$207,000 to \$227,500 or from \$139.68 to \$153.51 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 eight suggested comparable sales for the Board's consideration. The Board has given less weight to the board of review comparable #4 due to its lack of central air conditioning when compared to the subject and other comparables in the record.

The Board finds the best evidence of market value to be the appellant's comparables along with the board of review comparables #1 through #3. The Board finds that these comparables are relatively similar to the subject in location, design, age, dwelling size, and some features. The comparables sold from May 2020 to March 2021 for prices ranging from \$187,000 to \$227,500 or from \$125.59 to \$153.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$202,574 or \$136.05 per square foot of living area, including land, which within the range on an overall market value but with the range of the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment 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: November 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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