



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

APPELLANT: Michael Schwartz
DOCKET NO.: 16-04580.001-R-1
PARCEL NO.: 17-31-308-005

The parties of record before the Property Tax Appeal Board are Michael Schwartz, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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: \$110,482
IMPR.: \$131,423
TOTAL: \$241,905

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 2016 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 dwelling of brick exterior construction with 3,186 square feet of living area. The dwelling was constructed in 1928. Features of the home include a partial unfinished basement, a fireplace and a 460 square foot garage. The property has a 13,166 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends improvement assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant submitted information on six equity comparables located within .83 of a mile of the subject. The comparables consist of one, 2.5-story and five, 2-story dwellings ranging in size from 2,821 to 3,478 square feet of living area that were built from 1925 to 1948. Comparable #5 has an effective age of 1951. Each comparable features a partial or full basement, with one having finished area; central air conditioning; one to three fireplaces; and a garage ranging in size from 360 to 525 square feet of

living area. The comparables have improvement assessments ranging from \$86,727 to \$142,815 or from \$27.20 to \$41.43 per square foot of living area.

In support of the overvaluation argument, the appellant submitted information on two comparable sales located within .39 of a mile of the subject. The comparables are described as 2.5-story dwellings of brick exterior construction with 4,273 or 4,580 square feet of living area that were built in 1929 with effective ages of 1931 and 1944. The comparables have basements, with one having finished area; central air conditioning; one or two fireplaces; and a garage containing either 400 or 484 square feet of building area. The dwellings are situated on sites that contain 7,871 or 18,931 square feet of land area. The comparables sold in July 2015 or January 2016 for prices of \$862,500 and \$925,000 or for \$201.85 and \$201.97 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 property of \$250,526. The subject's assessment reflects an estimated market value of \$755,507 or \$237.13 per square foot of living area including land area when applying Lake County's 2016 three-year average median level of assessment of 33.16%. The subject property has an improvement assessment of \$140,044 or \$43.96 per square of living area.

In support of the subject's assessment, the board of review submitted four assessment equity comparables and eight comparable sales. The four assessment comparables are located within .349 of a mile of the subject. The comparables are improved with 2-story dwellings of brick or stone exterior construction ranging in size from 3,074 to 3,879 square feet of living area that were built from 1926 to 1938 with effective ages ranging from 1938 to 1941. Features of each comparable include a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 396 to 504 square feet of building area. The comparables have improvement assessments ranging from \$143,657 to \$196,225 or from \$46.73 to \$53.78 per square foot of living area.

The comparable sales are located within .779 of a mile of the subject. The comparables consist of 2-story dwellings of brick, wood siding or stone exterior construction ranging in size from 2,778 to 3,573 square feet of living area that were built from 1937 to 1958. The comparables have basements, with seven having finished area; central air conditioning; one to three fireplaces and a garage ranging in size from 340 to 517 square feet of building area. The dwellings are situated on sites that range in size from 9,622 to 25,315 square feet of land area. The comparables sold from March 2014 to July 2016 for prices ranging from \$817,500 to \$1,015,000 or from \$253.41 to \$346.29 per square foot of living area, including land.

In response to the appellant's evidence, the board of review submitted a grid analysis that critiqued the appellant's comparable sales. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel submitted a brief arguing the board of review's evidence is inferior to the appellant's evidence.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject.

The parties submitted ten equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #5 based on their dissimilar ages when compared to the subject. The Board gave less weight to appellant's comparable #4 which appears to be an outlier based on the other comparables in the record. The Board also gave less weight to the board of review comparables which have finished basements when compared to the subject's unfinished basement. Furthermore, the board of review comparable #2 has a considerably larger dwelling size than the subject's dwelling size.

The Board finds the remaining appellant's comparables are most similar to the subject in location, dwelling size, design, age and features. These comparables had improvement assessments ranging from \$36.82 to \$41.43 per square foot of living area. The subject property has an improvement assessment of \$43.96 per square foot of living area, which falls above the range on a per square foot basis established by the best comparables in this record. Based on this record, the Board finds the evidence demonstrates the subject's improvement was inequitably assessed by clear and convincing evidence and a reduction in the subject's assessment is justified.

The appellant also argued overvaluation as an alternative basis of the appeal. 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 record contains ten comparable sales for the Board's consideration. After considering the assessment reduction granted to the subject property based on the assessment inequity argument, the Board finds a further reduction based on overvaluation is not appropriate. Therefore, no further 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



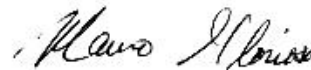
Member

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: January 21, 2020



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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