



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

APPELLANT: Steven Kanner
DOCKET NO.: 16-04591.001-R-1
PARCEL NO.: 16-20-203-014

The parties of record before the Property Tax Appeal Board are Steven Kanner, 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 **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: \$116,226
IMPR.: \$228,618
TOTAL: \$344,844

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 part 1.5-story and a part one-story dwelling of brick exterior construction with 6,084 square feet of living area. The dwelling was constructed in 1978. Features of the home include a full finished basement of 2,548 square feet of building area, central air conditioning, two fireplaces and an attached 960 square foot garage. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant submitted information set forth on four grid analyses reflecting data on 12 equity comparables. The comparables are located within .25 of a mile of the subject property. Each comparable consists of a two-story dwelling of brick or wood siding exterior construction. The homes were built between 1968 and 1988 and range in size from 5,262 to 7,567 square feet of living area. Each comparable has a full or partial basement,

two of which have finished areas. Each home has central air conditioning, one to three fireplaces and a garage ranging in size from 504 to 1,536 square feet of building area. Seven of the comparables each have an in-ground swimming pool ranging in size from 280 to 992 square feet of building area. The comparables have improvement assessments ranging from \$135,279 to \$268,133 or from \$22.73 to \$35.77 per square foot of living area.

In support of the overvaluation argument, the appellant submitted information on one comparable sale of a property located next door to the subject property. The comparable consists of a two-story brick dwelling that was built in 1979. The home contains 6,309 square feet of living area with a full basement that is partially finished with 1,546 square feet of finished area. Features include central air conditioning, a fireplace and a 950 square foot garage along with a 900 square foot in-ground pool. This comparable sold in October 2014 for \$990,000 or for \$156.92 per square foot of living area, including land.

Based on the foregoing 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 \$344,844. The subject property has an improvement assessment of \$228,618 or \$37.58 per square foot of living area. The subject's assessment reflects a market value of \$1,039,940 or \$170.93 per square foot of living area, land included, when using the 2016 three year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparables with both equity and recent sales data. The comparables are located within .167 of a mile of the subject property. Each comparable consists of a two-story dwelling of brick or wood siding exterior construction. The homes were built between 1978 and 1983 and range in size from 4,280 to 5,090 square feet of living area. Each comparable has a full or partial basement, one of which has 1,966 square feet of finished area. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 782 to 1,117 square feet of building area. Two of the comparables each have an in-ground swimming pool of either 450 or 800 square feet of building area, respectively. The comparables have improvement assessments ranging from \$167,129 to \$198,504 or from \$34.48 to \$40.81 per square foot of living area. These comparables also sold from April 2015 to April 2016 for prices ranging from \$850,000 to \$1,136,000 or from \$166.99 to \$265.42 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 taxpayer 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

property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of fifteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 through #9 and #12 along with board of review comparables #1 and #2 as each of these dwellings have unfinished basements which are inferior to the subject's full finished basement of 2,548 square feet of building area.

The Board finds the best evidence of assessment equity to be appellant's comparables #10 and #11 and board of review comparable #3. These comparables had improvement assessments that ranged from \$35.04 to \$40.81 per square foot of living area. The subject's improvement assessment of \$37.58 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The appellant also 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.

Initially, the Board recognizes that a minimum of three recent sales should be supplied by the appellant in order to establish a claim for overvaluation. (86 Ill.Admin.Code §1910.65(c)(4)). In this record, the parties have supplied a total of four recent comparable sales and thus, the market value data is being examined that has been supplied by the parties. The Board has given reduced weight to board of review comparables #1 and #2 due to their unfinished basements when compared to the subject dwelling.

Thus, the Board finds the best evidence of market value in the record to be the appellant's comparable sale along with the board of review comparable sale #3. These comparables have varying degrees of similarity to the subject but are similar in location, design, age, size and most features, including a finished basement and an in-ground pool. These most similar comparables sold in October 2014 and April 2015 for prices of \$990,000 and \$1,009,000 or for \$156.92 and \$207.44 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,039,940 or \$170.93 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis. Furthermore, the Board finds it appropriate to note that the single sale presented by the appellant is dated as of the assessment date at issue of January 1, 2016. Thus, placing greater weight upon board of review comparable #3 and in light of adjustments for the subject's larger dwelling size when compared to this comparable, the Board finds that subject's estimated market value as reflected by its assessment is supported. On this market value evidence, the Board finds a reduction in the subject's assessment is not justified.

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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