



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

APPELLANT: Jamie Glickman (f/k/a Jamie Axe)
DOCKET NO.: 16-04871.001-R-1
PARCEL NO.: 16-27-120-012

The parties of record before the Property Tax Appeal Board are Jamie Glickman (f/k/a Jamie Axe), the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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: \$36,897
IMPR.: \$141,780
TOTAL: \$178,677

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 two-story dwelling of brick exterior construction with 2,432 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 484 square foot garage. The property has a 7,504 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends both overvaluation and lack of assessment uniformity as the bases of the appeal.

In support of the overvaluation argument, the appellant submitted information on six comparable sales located from .27 to .92 of a mile from the subject. Data on the comparable parcels was only provided for comparables #1, #2, #3 and #6 which range in size from 7,618 to 16,017

square feet of land area and each of the six comparables are improved with a two-story dwelling of brick, stucco or wood siding exterior construction. The dwellings were built from 1977 to 2001. The comparables range in size from 2,354 to 2,887 square feet of living area and feature basements, four of which have finished areas and a garage ranging in size from 400 to 540 square feet of building area. Three of the comparables each has a fireplace. The comparables sold between March 2015 and May 2016 for prices ranging from \$405,000 to \$525,000 or from \$148.94 to \$200.51 per square foot of living area, including land. Based on this sales data, the appellant requested a value of \$425,623 or \$175.01 per square foot of living area, including land, reflecting the median of the comparable sales.

The three equity comparables submitted by the appellant were located within .33 of a mile from the subject and described as two-story dwellings that were built in 1994. The dwellings range in size from 2,553 to 2,795 square feet of living area. Features include basements. The appellant did not include any data concerning other amenities such as air conditioning, fireplaces and/or garages for the comparables. The comparables have improvement assessments ranging from \$133,786 to \$145,468 or from \$52.00 to \$52.40 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$104,963 or \$43.16 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$178,677. The subject's assessment reflects a market value of \$538,833 or \$221.56 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. The subject has an improvement assessment of \$141,780 or \$58.30 per square foot of living area.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on four comparable sales identified as comparables #5 through #8. The comparables were located from .952 of a mile to 1.259-miles from the subject. Comparables #5, #6 and #7 have parcels ranging in size from 7,499 to 13,028 square feet of land area; no land size was submitted for comparable #8. The parcels are each improved with either a one-story or a two-story dwelling of Dryvit, brick or wood siding exterior construction. The dwellings were built from 1987 to 2000. The comparables range in size from 2,314 to 2,770 square feet of living area and feature basements, with finished areas, central air conditioning, a fireplace and a garage ranging in size from 380 to 576 square feet of building area. The comparables sold from July 2015 to August 2017 for prices ranging from \$520,000 to \$700,000 or from \$213.72 to \$252.71 per square foot of living area, including land.

In support of its contention of the correct assessment on equity grounds, the board of review submitted information on four comparables located from .163 to .319 of a mile from the subject. The comparables consist of a one-story, a 2.5-story and two, 1.75-story dwellings of brick or wood siding exterior construction that were built in 1988 or 1998. The dwellings range in size from 2,418 to 2,712 square feet of living area and feature basements with finished areas, central air conditioning, a fireplace and a garage ranging in size from 441 to 575 square feet of building area. The comparables have improvement assessments ranging from \$123,763 to \$178,221 or from \$51.18 to \$65.72 per square foot of living area.

In written rebuttal, the appellant contends that board of review sales #1 and #2 which sold in 2017 are too remote in time to be indicative of the subject's estimated market value as of January 1, 2016. The appellant further noted that board of review comparable sales #2, #3 and #4 were each more than a mile from the subject and comparables #3 and #4 were each a dissimilar one-story dwelling as compared to the subject two-story dwelling. The appellant contends a reduction in the subject's assessment is warranted on market value grounds.

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 on market value.

The parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 through #5 due to their significantly older ages and/or unfinished basement areas as compared to the subject's date of construction of 1995 and partially finished basement. The Board has given little weight to board of review sales #6, #7 and #8 due to their distant locations from the subject and/or their dissimilar one-story designs as compared to the subject two-story dwelling.

The Board finds the best evidence of market value to be appellant's comparable sale #6 along with board of review comparable sales #5. These most similar comparables in age, design, dwelling size, basement finish and other features sold in May 2016 and July 2017 for prices of \$525,000 and \$589,000 or for \$185.91 and \$213.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$538,833 or \$221.56 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of overall value and slightly above the range on a per-square-foot basis. After considering adjustments to the comparables for differences including the subject's smaller dwelling size, the Board finds the subject's slightly higher value on a per-square-foot basis appears to be logical based on the principle of the economies of scale. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

Alternatively, the appellant contends assessment inequity as a 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 on grounds of lack of uniformity.

The Board gives less weight to the appellant's evidence as the data did not provide information about the dwellings' features or amenities other than size and basement area, which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability or similarity to the property under appeal. In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. Conversely, the board of review analysis included salient facts about the comparables such as finished basement area and including a copy of the property record card for each comparable, which adds credibility to its evidence. The Board has given reduced weight to board of review comparable #2 as this is a dissimilar one-story dwelling.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #3 and #4. These comparables are similar to the subject in location, age, dwelling size and features with a design of either 1.75-story or 2.5-story. These comparables have improvement assessments that ranged from \$123,763 to \$178,221 or from \$51.18 to \$65.72 per square foot of living area. The subject's improvement assessment of \$141,780 or \$58.30 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 on grounds of lack of uniformity.

In conclusion, the Board finds that no reduction in the subject's assessment is warranted on this record based on either market value arguments or equity evidence.

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: August 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jamie Glickman (f/k/a Jamie Axe), by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085