



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

APPELLANT: Arthur Liss  
DOCKET NO.: 17-00880.001-R-1  
PARCEL NO.: 04-21-309-022

The parties of record before the Property Tax Appeal Board are Arthur Liss, the appellant, by attorney Abby L. Strauss of Schiller Strauss & Lavin PC 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:** \$5,042  
**IMPR.:** \$31,185  
**TOTAL:** \$36,227

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 2017 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 tri-level dwelling of brick exterior construction with 1,152 square feet of above-grade living area. The dwelling was constructed in 1983. Features of the home include a 528 square foot finished lower level, a fireplace and a 504 square foot garage. The property has an 11,745 square foot site and is located in Zion, Zion Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on May 28, 2015 for a price of \$46,000.<sup>1</sup> The appellant completed Section IV – Recent Sale Data of the appeal indicating the parties to the transaction were not related, the property was sold through a realtor and the property was advertised through the Multiple Listing Service (MLS). The appellant provided a

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<sup>1</sup> Appellant disclosed in Section V of the appeal petition a sale date of January 19, 2015, however the Settlement Statement provided by the appellant reported the settlement date of May 28, 2015.

copy of the settlement statement identifying the seller as Federal National Mortgage Association and the purchase price of \$46,000. The appellant also provided a copy of the Multiple Listing Service (MLS) sheet associated with the sale of the subject property, which identified the property as being a Fannie Mae Homepath property and a listing market time of 110 days. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,227. The subject's assessment reflects a market value of \$109,282 or \$94.86 per square foot of above-grade living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review noted in a memorandum that the subject was a bank owned foreclosure property that sold in 2015, which is dated and not reflective of the subject's market value as of January 1, 2017.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood code as the subject as assigned by the township assessor. The comparables were improved with tri-level dwellings of vinyl or aluminum siding exterior construction ranging in size from 1,004 to 1,104 square feet of above-grade living area. The dwellings were constructed from 1987 to 1993. Each comparable has a finished lower level ranging in size from 528 to 624 square feet, central air conditioning and three comparables each have a garage containing either 484 or 576 square feet of building area. The comparables sold from February 2016 to January 2018 for prices ranging from \$99,000 to \$129,900 or from \$90.99 to \$129.38 per square foot of above-grade 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 no reduction in the subject's assessment is warranted.

The appellant provided evidence that the subject property was purchased in May 2015 for a price of \$46,000, while the board of review submitted information on four comparable sales in support of the assessment. The Board gives less weight to the sale of the subject property as the evidence disclosed that the property was sold by the Federal National Mortgage Association, which calls into question the arm's length nature of the transaction and whether the purchase price of \$46,000 or \$39.93 per square foot of above-grade living area, including land, is indicative of fair cash value. Furthermore, the sale occurred 19 months prior to the assessment date at issue, which is too distant in time from the subject's January 1, 2017 assessment date and thus less indicative of market value. The board of review provided four sales in the same neighborhood code as the subject property for prices ranging from \$99,000 to \$129,900 or from

\$90.99 to \$129.38 per square foot of above-grade living area, including land. These properties sold most proximate in time to the January 1, 2017 assessment date and were similar to the subject in location, dwelling size, design, age and features. The subject's assessment reflects a market value of \$109,282 or \$94.86 per square foot of living area, including land, which falls within the range established by the most similar comparables in the record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and 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: April 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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