



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

APPELLANT: David Sogin  
DOCKET NO.: 17-02203.001-R-1  
PARCEL NO.: 16-25-306-017

The parties of record before the Property Tax Appeal Board are David Sogin, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$107,241  
**IMPR.:** \$153,566  
**TOTAL:** \$260,807

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 2018 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 3,072 square feet of living area.<sup>1</sup> The dwelling was constructed in 1926 and has an effective age of 1957 due to remodeling in 1995. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a two-car garage containing 484 square feet of building area. The property has a 12,000 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal and a grid analysis on five comparable sales. The appraisal estimated the subject property had a market value of \$750,000 as of November 15, 2016. The

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<sup>1</sup> The parties differ slightly as to the size of the subject's dwelling. The Board finds the small discrepancy will not impact the Board's decision in this appeal.

appraisal was prepared by Andrew Norak, a Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the appraisal was performed in connection with a refinance transaction. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

Under the sales comparison approach to value the appraiser considered four comparable sales and two active listings to estimate the subject's market value. The comparables are located from .21 to .77 of a mile from the subject property. The comparables have sites that range in size from 10,001 to 16,909 square feet of land area and have been improved with one-story ranch-style, two-story colonial-style or two-story traditional-style dwellings that were 56 to 93 years old. The homes range in size from 2,478 to 3,395 square feet of living area and feature full or partial basements with five having finished area. Each comparable has central air conditioning, one to three fireplaces and a two-car garage. Four of the comparables sold from May to October 2016 for prices ranging from \$712,500 to \$860,000 or from \$248.17 to \$290.15 per square foot of living area, including land. Comparable # 5 is listed for \$875,000 or \$290.12 per square foot of living area, including land and comparable #6 is listed for \$820,000 or \$265.46 per square foot of living area, including land. The appraiser made adjustments to the comparables for listing prices and differences when compared to the subject in land area, view, room count, gross living area, basements and/or other amenities. After making adjustments to the comparables for differences from the subject the appraiser estimated the comparables had adjusted sales prices ranging from \$689,600 to \$821,875. Based on this data the appraiser estimated the subject had an estimated market value of \$750,000 as of November 15, 2016.

In further support of the overvaluation argument, the appellant submitted information on five comparable sales located from .08 to .34 of a mile from the subject property. The comparables have sites ranging in size from 9,250 to 15,695 square feet of land area. The appellant's comparable sale #4 is the same property as the appraiser's comparable sale #3. The comparables are improved with 1.75-story, 2-story or 2.5-story dwellings of brick, stucco or wood siding exterior construction that range in size from 2,476 to 3,395 square feet of living area. The dwellings were constructed from 1922 to 1938 with comparables #3 and #5 having effective ages of 1955 and 1942, respectively. Each comparable has a basement with two having finished area, four comparables have central air conditioning, each comparable has one to three fireplaces and a garage that ranges in size from 252 to 605 square feet of building area. The comparables sold from March 2016 to March 2017 for prices of \$500,000 and \$860,000 or from \$201.94 to \$283.07 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$240,616 reflecting a market value of approximately \$721,920 when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$260,807. The subject's assessment reflects a market value of \$786,748 or \$256.10 per square foot of 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 support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .152 to .475 of a mile from the subject and within the subject's neighborhood code as assigned by the assessor. Board of review comparable #1 is the same property as the appraiser's comparable #3/appellant's comparable #4. The comparables have sites that range in size from 9,381 to 14,000 square feet of land area. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built from 1925 to 1956 with comparable #4 having an effective age of 1949. The homes range in size from 2,800 to 3,395 square feet of living area. Each comparable features a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 462 to 640 square feet of building area. The comparables sold from May 2016 to June 2017 for prices ranging from \$762,500 to \$950,000 or from \$253.31 to \$287.10 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject's assessment be sustained.

### **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 appellant submitted an appraisal report estimating the subject property had a fair market value of \$750,000 as of January 1, 2017. The parties submitted analyses of eight comparable sales to support their respective positions before the Property Tax Appeal Board, with one property common to the appraiser, the appellant and the board of review.

As to the appellant's appraisal, the Board gave less weight to the appraiser's conclusion of value as two of the comparables considered by the appraiser were dissimilar from the subject in location, dwelling size and design when other more similar homes were available within the subject's neighborhood. The appraiser's comparable #2 has a dissimilar ranch-style home unlike the subject's two-story dwelling. In addition, the appraiser's comparable #4 has a significantly smaller dwelling size when compared to the subject dwelling. The Board finds these factors undermine the credibility of the appraiser's conclusion of value.

As to the eight comparable sales provided by the parties, the Board gave less weight to the appellant's comparable sales #1 and #2 which differ from the subject in design and/or dwelling size. The Board finds the remaining six properties which includes the parties' common comparable are relatively similar to the subject in location, dwelling size, design and age. The properties sold from May 2016 to June 2017 for prices ranging from \$667,000 to \$950,000 or from \$246.58 to \$287.10 per square foot of living area, including land. Removing the highest and lowest sales prices results in a tighter value range from \$762,500 to \$860,000 or from \$253.31 to \$283.07 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$786,748 or \$256.10 per square foot of living area, including land, which falls within the range established by the best comparable sales contained in the record. After considering any necessary adjustments to the comparables for differences when

compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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: October 20, 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

David Sogin, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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