



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

APPELLANT: Robert & Gail Hozman
DOCKET NO.: 18-01167.001-R-1
PARCEL NO.: 17-31-302-118

The parties of record before the Property Tax Appeal Board are Robert & Gail Hozman, the appellants, 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: \$130,434
IMPR.: \$163,750
TOTAL: \$294,184

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-180 of the Property Tax Code (35 ILCS 200/16-180) 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 single-family dwelling of brick exterior construction with 4,012 square feet of above-grade living area.¹ The dwelling was constructed in 1994 and has a reported effective age of 1996 by the assessing officials. The appellants' appraiser described the home as having an effective age of 12 years, newer than its actual age. Features of the home include a full walkout-style basement that is 80% finished, central air conditioning, a fireplace and an attached two-car garage containing 648 square feet of living area. The property has a 16,305 square foot site and is located in Highland Park, Moraine Township, Lake County.

¹ While the appellants' appraiser reported a dwelling size of 3,716 square feet supported by a schematic drawing (lacking living area above the garage) and the board of review submitted the property record card with a schematic drawing (including second floor cathedral ceiling area above the foyer) to support its stated dwelling size of 4,012 square feet, the Board finds due to the status of this appeal that these discrepancies in living area square footage/calculations are irrelevant to a determination of the correct assessment in this matter.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal estimating the subject property had a market value of \$829,000 as of June 28, 2018. The appraisal was prepared by Norman Jacobsen, a certified residential real estate appraiser, for purposes of a property tax appeal.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales located in Highland Park and up to 3.47-miles from the subject property. The comparables have sites ranging in size from 11,761 to 15,000 square feet of land area. Each property is improved with a two-story dwelling of stone, cedar or brick exterior construction ranging in age from 13 to 28 years old. The homes range in size from 3,226 to 3,862 square feet of living area. Each property has a full basement, three of which have finished area, central air conditioning, a fireplace and a two-car or a three-car garage. The sales occurred from July 2017 to March 2018 for prices ranging from \$650,000 to \$880,000 or from \$201.49 to \$227.86 per square foot of living area, including land. Adjustments were made for sales or financing concessions and/or to the comparables for such items as location, site size, room count, gross living area, basement finish and/or garage size to arrive at adjusted prices ranging from \$697,400 to \$875,000. Through this process, the appraiser arrived at an estimated market value for the subject of \$829,000.

Based on the foregoing evidence, the appellants requested the subject's assessment be reduced to \$230,000, which would reflect a market value of \$690,069, when applying 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 \$294,184. The subject's assessment reflects a market value of \$889,311, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

As part of a memorandum, the board of review noted the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2017 tax year in Docket No. 17-01739.001-R-1 in which the subject's assessment was reduced to \$292,488, based upon an agreement of the parties. The board of review further indicated that 2015 was the first year of the general assessment cycle in Moraine Township, where the subject property is located. It also explained that the equalization factor for Moraine Township for 2018 was 1.0058. Thus, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), if the equalization factor for 2018 were applied to the 2017 assessment as determined by the Property Tax Appeal Board, the resulting assessment for the 2018 tax year would be \$294,184.

In further support of the subject's assessment the board of review provided two sets of grid analyses consisting of a total of five comparable sales; for ease of reference, the Board has renumbered the second set of comparables as #4 and #5. Each comparable is improved with a 1.75 or a 2-story dwelling of brick, stone, Dryvit stucco-thin or wood siding exterior construction. The homes range in size from 3,872 to 4,504 square feet of living area. The homes were constructed from 1957 to 2009, with the oldest dwelling having an effective age of 1978. Each property has a basement with finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 462 to 966 square feet of building area. Comparable #1 is located in the same assessment neighborhood code as the subject and the five comparables

are located from .26 to 1.63 miles from the subject property. These properties have sites ranging in size from 13,679 to 32,368 square feet of land area. The sales occurred from April 2016 to May 2018 for prices ranging from \$1,035,000 to \$1,435,000 or from \$247.67 to \$341.67 per square foot of living area, land included. Based on the foregoing legal argument and evidence the board of review requested the assessment be sustained.

In rebuttal, the appellants contend that the subject property, as 26 years old, is dissimilar in construction and amenities to the comparables presented by the board of review. For instance, the comparables have high grade interiors which even include smart technology, thus the subject's quality grade of very good is excessive. The appellants also recognized the square footage discrepancy in the record for two-story foyer and two-story family room. In closing, the appellants contend the appraisal report is the best evidence of the subject's estimated market value.

Conclusion of Law

The appellants contend 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, however, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is not warranted.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2017 tax year under Docket No. 17-01739.001-R-1 in which a decision was issued reducing the subject's assessment to \$292,488, based upon the agreement of the parties. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2017 and 2018 tax years are in the same general assessment period and an equalization factor of 1.0058 was applied in Moraine Township in 2018. Furthermore, the decision of the Property Tax Appeal Board for the 2017 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board finds if the assessment as established by decision for the 2017 tax year is carried forward through the 2018 tax year subject only to the equalization factor applied in 2018, pursuant to the dictates of Section 16-185 of the Property Tax Code, the subject's 2018 assessment is correct.

The Board further finds the record contains a total of nine comparable sales to support the parties' respective positions. Giving less weight to the newer dwellings identified as appraisal sale #1 and board of review comparables #1, #4 and #5, the Board finds the remaining comparable sales present sales prices ranging from \$650,000 to \$1,350,000. After considering adjustments to the comparables for date of sale, dwelling size, finished basement area and/or other differences in features and amenities of these best comparable sales when compared to the subject, the Board finds that the subject's assessment is generally reflective of the property's market value as of the assessment date at issue. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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:

February 15, 2022



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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