



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

APPELLANT: Steven Braun  
DOCKET NO.: 18-01606.001-R-1  
PARCEL NO.: 17-31-302-100

The parties of record before the Property Tax Appeal Board are Steven Braun, the appellant, by attorney Steven Kandelman 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:** \$111,811  
**IMPR.:** \$150,745  
**TOTAL:** \$262,556

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 3,526 square feet of living area. The dwelling was constructed in 1923 but has an effective age of 1927 due to remodeling in 1975. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 462 square foot garage. The property has a 13,348 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 information on four comparable sales located from .08 of a mile to 1.33 miles from the subject property. The comparables have sites that range in size from 9,250 to 19,275 square feet of land area. The comparables consist of two-story dwellings of brick or stucco exterior construction ranging in size from 2,938 to 3,015 square of feet of living area. The dwellings were built from 1910 to 1939. Comparable #1 has an effective age 1948. Each

comparable features an unfinished basement and one fireplace. Two comparables have central air conditioning and three comparables each have a garage ranging in size from 240 to 441 square feet of building area. The comparables sold from March 2017 to July 2018 for prices ranging from \$575,000 to \$635,000 or from \$193.34 to \$214.96 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$242,847 reflecting a market value of approximately \$728,614 or \$206.64 per square foot of living area, land included, 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 \$262,556. The subject's assessment reflects a market value of \$793,700 or \$225.10 per square foot of living area, 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.

In response to the appeal, the board of review provided Multiple Listing Service (MLS) sheets associated with the sales of the appellant's comparables #2 and #3. The listing sheets depict comparable #2 as not having been updated, while also available as a tear down and comparable #3 sold before processing.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .086 of a mile to 1.046 miles from the subject property. The comparables have sites ranging in size from 9,547 to 18,383 square feet of land area. The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 2,736 to 3,792 square feet of living area. The dwellings were built from 1912 to 1930 but have effective ages ranging from 1932 to 1946. Each comparable features a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 200 or 528 square feet of building area. The comparables sold from April 2017 to August 2018 for prices ranging from \$900,000 to \$950,000 or from \$250.53 to \$332.60 per square foot of living area, including land. Based on this evidence, the board of review requested 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 no reduction in the subject's assessment is warranted.

The record contains eight suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables, along with board of review comparable #4 due to their smaller dwelling sizes and/or distant locations from the subject being more than one mile away.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #3. These comparables are relatively similar to the subject in location, dwelling size and

design, though each has a slightly newer effective age than the subject and each has a finished basement unlike the subject's unfinished basement. They sold from June 2017 to August 2018 for prices ranging from \$900,000 to \$950,000 or from \$250.53 to \$259.14 per square foot of living area, land included. The subject's assessment reflects a market value of \$793,700 or \$225.10 per square foot of living area, including land, which is below the range established by the best comparable sales in the record. The subject's lower value appears to be justified given its slightly older effective age and lack of basement finish. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence, the Board finds 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:

December 15, 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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