



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

APPELLANT: Mark Gryl
DOCKET NO.: 18-01986.001-R-1
PARCEL NO.: 16-36-114-024

The parties of record before the Property Tax Appeal Board are Mark Gryl, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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: \$112,844
IMPR.: \$142,636
TOTAL: \$255,480

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 3,540 square feet of living area. The dwelling was constructed in 1987 and has an effective age of 1993 due to interior remodeling and an addition in 2017.¹ Features of the home include a basement with finished area, central air conditioning, a fireplace, a 484 square foot garage and a 684 square foot inground swimming pool. The property has a 12,950 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support

¹ The board of review provided a copy of the subject's property record card which depicts permit #15-03033 was issued December 9, 2015 for interior remodeling and a 2nd story addition for a price of \$179,000 and was unrefuted by the appellant.

of the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased on May 8, 2015 for a price of \$670,000.² The appellant partially completed Section IV – Recent Sale Data of the appeal petition reporting that the subject property was purchased from Thomas E. Conwell and had been advertised for 10 months through the Multiple Listing Service (MLS) using a realtor. A copy of the Settlement Statement reflects the purchase price, date of sale and that commissions were paid to two realty agencies.

In support of the inequity argument, the appellant submitted information on three comparables located within the same assessment neighborhood as the subject and from .39 to .69 of a mile from the subject property. The comparables consist of two-story dwellings ranging in size from 3,199 to 3,313 square feet of living area. The dwellings were built from 1962 to 1980. Comparable #1 has an effective age of 1989. Each comparable features a basement with one having finished area, central air conditioning and a garage ranging in size from 460 to 700 square feet of building area. Two comparables each have one fireplace. The comparables have improvement assessments ranging from \$87,275 to \$113,401 or from \$26.58 to \$35.45 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$105,208 or \$29.72 per square foot of living area and a total assessment of \$218,052 reflecting a market value of approximately \$654,221 or \$184.81 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 \$255,480. The subject's assessment reflects a market value of \$772,310 or \$218.17 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. The subject property has an improvement assessment \$142,636 or \$40.29 per square foot of living area.

In response to the appeal, the board of review provided a copy of the MLS sheet associated with the subject's purchase in May 2015. The listing disclosed the subject's dwelling size at the time of purchase was 2,848 square feet of living area. The board of review also provided a copy of the subject's property record card depicting the subject's dwelling size as 3,540 square feet of living area due to an addition in 2017, which was unrefuted by the appellant.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located from .298 to .601 of a mile from the subject property, two of which are also within the same assessment neighborhood as the subject. The comparables consist of two-story dwellings of brick, stone or wood siding exterior construction ranging in size from 3,389 to 3,724 square feet of living area. The dwellings were built from 1939 to 1955 but have effective ages ranging from 1956 to 1971. Each comparable features a basement with finished area, central air conditioning, one or two fireplaces and a garage that ranges in size from 360 to 460 square feet of building area. Comparable #4 has an 800 square foot inground swimming

² The appellant's appeal petition depicts the purchase price as \$870,000 which differs from the settlement statement reporting a purchase price of \$670,000. The Board finds the best evidence of the subject's May 8, 2015 purchase price to be \$670,000 as shown in the settlement statement provided by the appellant.

pool. The comparables have improvement assessments ranging from \$142,042 to \$186,002 or from \$41.91 to \$49.95 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellant contends in part that 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 record contains evidence regarding the "recent sale" of the subject property, along with two comparable sales for the Board's consideration. With regard to the appellant's "recent sale" argument, the Board gives less weight to the subject's sale as the May 2015 purchase for a price of \$670,000 is dated and less likely to be indicative of the subject's market value as of the January 1, 2018 assessment date. Furthermore, the sale price did not include the remodeling and addition to the subject property in 2017. Moreover, the property record card disclosed a permit was issued in December 2015 for the remodeling and addition of the subject property for a price of \$179,000, which was unrefuted by the appellant. The purchase price plus the cost of the new construction equals a total price of \$849,000 which is greater than the estimated market value reflected by the subject's assessment of \$772,310. Therefore, no reduction in the subject's assessment is warranted.

The appellant also argued assessment inequity as an alternative 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 record contains seven assessment equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 as each lack a finished basement, unlike the subject.

The Board finds the appellant's comparable #1, along with the four comparables submitted by the board of review are most similar to the subject in location, dwelling size, design and features. The Board recognizes that four comparables each lack an inground swimming pool and that each of the board of review comparables are older in age suggesting upward adjustments would be required to make them more equivalent to the subject. The comparables have improvement assessments ranging from \$113,401 to \$186,002 or from \$35.45 to \$49.95 per square foot of living area. The subject property has an improvement assessment of \$142,636 or \$40.29 per square foot of living area, which falls within the range established by best comparables in the record. After considering any necessary adjustments to the comparables for differences when

compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified. 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 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: February 16, 2021



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

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