



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

APPELLANT: Adam Gooze  
DOCKET NO.: 19-00878.001-R-1  
PARCEL NO.: 16-23-411-008

The parties of record before the Property Tax Appeal Board are Adam Gooze, 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:** \$159,379  
**IMPR.:** \$182,087  
**TOTAL:** \$341,466

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 2019 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 2.5-story dwelling of wood siding exterior construction that has 5,358 square feet of living area. The dwelling was constructed in 1875 and has an effective age of 1930. The home features a full basement with a recreation room, central air conditioning, two fireplaces and a 680 square foot garage. The subject has a 28,140 square foot site. The subject property is located in Highland Park, Moraine Township, Lake County, Illinois.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted four comparable sales located within the same assessment neighborhood code as the subject. The comparables consist of 2-story to 3-story dwellings of brick, stucco, wood siding or stone exterior construction that were built from 1908 to 1990. Comparables #2 and #4 have effective ages of 1924 and 1967, respectively. Three comparables each have a full basement with a recreation room and one comparable has a concrete slab foundation. Each

comparable has central air conditioning, one to three fireplaces and an attached or a detached garage ranging in size from 400 to 900 square feet of building area. Comparable #1 has a pool with a plastic liner. The dwellings range in size from 4,614 to 5,592 square feet of living area and are situated on sites that range in size from 15,000 to 32,810 square feet of land area. The comparables sold from September 2018 to July 2019 for prices ranging from \$785,000 to \$950,000 or from \$157.95 to \$174.40 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$341,466. The subject's assessment reflects an estimated market value of \$1,038,206 or \$193.77 per square foot of living area, including land, when applying Lake County's 2019 three-year average median level of assessment of 32.89%.

In support of the subject's assessment, the board of review submitted information on five comparable sales, three of which are located in the same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of stone, brick or stucco exterior construction that were built from 1910 to 2005. The comparables have full basements with four having a recreation room. Other features include central air conditioning, one to four fireplaces and attached garages ranging in size from 778 to 1,066 square feet of building area. The dwellings range in size from 4,733 to 5,993 square feet of living area and are situated on sites that range in size from 17,820 to 54,030 square feet of land area. The comparables sold from May 2018 to October 2019 for prices ranging from \$1,300,000 to \$1,950,000 or from \$253.30 to \$357.08 per square foot of living area, including land. The board of review reported that the subject sold in October 2018 for \$1,487,500.

The board of review also submitted a Multiple Listing Service (MLS) sheet and the PTAX-203 Real Estate Transfer Declaration documenting the sale of the subject property in October 2018 for \$1,487,500 or \$277.62 per square foot of 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 as a basis of the appeal. 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 failed to meet this burden of proof.

The record contains nine comparable sales and information pertaining to the sale of the subject property. The Board gave less weight to the comparable sales submitted by the appellant and board of review comparables #1, #2, #3 and #5 due to differences when compared to the subject in location, age, dwelling size, foundation type and/or inground swimming pool. The Board finds board of review comparable #4 was overall most similar to the subject in location, age, dwelling size, and features. This sale sold in April 2019 for a price of \$1,495,000 or \$253.30 per square foot of living area, including land. The subject's assessment reflects an estimated market

value of \$1,038,206 or \$193.77 per square foot of living area including land, which is considerably less than the most similar comparable sale contained in the record.

The Board finds the best evidence of market value contained in this record is the sale of the subject property in October 2018 for \$1,487,500 or \$277.62, just two months prior to the January 1, 2019 assessment date. The Board finds the subject's sale meets the fundamental elements of an arm's-length transaction. The Real Estate Transfer Declaration indicates the buyer and seller were not related and the subject property was advertised for sale. In further support of the transaction, the board of review provided the MLS sheet associated with the sale. The Board finds there is no direct evidence the parties were under duress or compelled to buy or sell. The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428, (1970). A contemporaneous sale of two parties dealing at arm's-length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). The subject's assessment reflects an estimated market value of \$1,038,206, which is considerably less than its recent arm's-length sale price of \$1,487,500 and well supported by the most similar comparable sale in the record. This evidence suggests the subject property is under-assessed.

Based on this record, the Board finds the appellant failed to prove by a preponderance of the evidence that the subject's estimated market value as reflected by the assessment is excessive 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:

June 8, 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

AGENCY

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