



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

APPELLANT: Lawrence Klong
DOCKET NO.: 19-00970.001-R-1
PARCEL NO.: 16-21-115-024

The parties of record before the Property Tax Appeal Board are Lawrence Klong, the appellant, by attorney Glenn S. Guttman, 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 ***a reduction*** 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: \$114,329
IMPR.: \$196,315
TOTAL: \$310,644

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 one-story single-family dwelling of brick exterior construction containing 5,609 square feet of living area. The dwelling is approximately 25 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a garage containing 900 square feet of building area. The property's site size was not disclosed. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends overvaluation and inequity in assessment with regard to the improvement as bases of the appeal. In support of these arguments, the appellant submitted a grid analysis of three comparable properties, two of which contain recent sales data. The comparables are located within the same assessment neighborhood code as assigned to the subject by the local assessor. The properties are improved with one-story single-family dwellings of brick or wood siding exterior construction ranging in size from 4,929 to 5,664 square feet of living area. The

homes range in age from approximately 24 to 29 years old and they each feature an unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 720 to 950 square feet of building area. Comparables #1 and #3 sold in September 2020 and October 2018 for prices of \$1,055,000 and \$700,000 or for \$186.26 and \$132.70 per square foot of living area, including land, respectively. The properties have improvement assessments ranging from \$118,981 to \$194,238 or from \$22.56 to \$34.29 per square foot of living area. Appellant's counsel also submitted photographs of the three comparable properties and a brief arguing that the comparables' "average" value per square foot of living area supports a reduction in the subject's improvement assessment on the basis of uniformity. Also, the appellant's counsel argued that the "median pricing per square foot of the recent sale" supports a reduction to the subject's assessment on the basis of overvaluation.

Based on this evidence and argument, the appellant requested that the total assessment be reduced to \$248,080, to reflect an estimated market value of \$744,314 or \$132.70 per square foot of living area, including land, at the statutory level of assessment of 33.33%. The appellant requested a reduction in the subject's improvement assessment to \$133,751.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$336,015. The subject's assessment reflects a market value of \$1,021,633 or \$182.14 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$221,686 or \$39.52 per square foot of living area.

In support of its contention of the correct assessment on the overvaluation argument, the board of review submitted information on four comparable sales and one comparable listing. Three comparables are located in the same assessment neighborhood code as assigned by the local assessor to the subject property. The board of review's comparable #1 is the same property as the appellant's comparables #1. The properties are improved with one-story or two-story dwellings of brick or wood siding exterior construction that range in size from 4,087 to 5,664 square feet of living area. The dwellings range in age from approximately 29 to 32 years old and each comparable features a basement, one with finished area. Each home also has central air conditioning, a fireplace, and a garage ranging in size from 598 to 925 square feet of building area. The comparables sold from June 2017 to September 2020 for prices ranging from \$909,500 to \$1,187,500 or from \$173.80 to \$238.31 per square foot of living area, including land.

In support of the subject's improvement assessment, the board of review submitted information on two equity comparables located in the same assessment neighborhood code as assigned by the local assessor to the subject property. The properties are improved with a one-story and a two-story dwelling containing 6,396 and 4,655 square feet of living area, respectively. The dwellings are approximately 10 and 26 years old and each features an unfinished basement, central air conditioning, a fireplace, and a garage with 992 and 814 square feet of building area, respectively. The comparables have improvement assessments of \$239,075 and \$177,076 or \$37.38 and \$38.04 per square foot of living area, respectively.

The board of review submission also included property record cards for the subject and each of the parties' comparables, and a copy of the Multiple Listing Service (MLS) data sheets associated with each comparable sale.

Based on this evidence and argument, the board of review requested that the subject's assessment be confirmed.

In rebuttal, the appellant's counsel submitted a brief critiquing the board of review comparables as being dissimilar to the subject in age, story height, dwelling size, room count, being located in a different neighborhood than the subject property, or having sold after the January 1, 2019 assessment (lien) date.

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 on the basis of overvaluation.

The parties submitted a total of five comparable sales which includes the parties' common comparable to support their respective positions before the Property Tax Appeal Board. None of the parties' comparables are particularly similar to the subject as the parties' common comparable (in addition to board of review comparable #3) sold in September 2020, twenty-one months removed from the January 1, 2019 assessment date at issue and thus not likely to accurately reflect the subject's market value as of the assessment date at issue. Additionally, the parties' common comparable has a reinforced concrete inground swimming pool which the subject lacks. Similarly, board of review comparables #4, and #5 sold in 2017, eighteen months or longer removed from the subject's assessment date at issue. As to appellant's comparable #3 which is the only remaining comparable sale in the record, this property has a smaller dwelling size, smaller basement, and smaller garage relative to the subject. Moreover, the parties did not disclose the site sizes of the subject or the comparable properties even though the subject is a single family dwelling and there is a separate land assessment which further detracts from the Board's ability to conduct a meaningful comparative sales analysis. These five comparable sales sold from June 2017 to September 2020 for prices ranging from \$700,000 to \$1,055,000 or from \$132.70 to \$186.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,021,633 or \$182.14 per square foot of living area, land included, which falls within the range established by the comparable sales in the record and is particularly supported by the parties common comparable sale which sold for \$1,055,000 or \$186.26 which is higher than the subject's reflected market value on both an overall value basis and on a per square foot basis.

Based on the evidence in the record, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that subject market value is not accurately reflected in its assessed

valuation and, therefore, no reduction in the subject's assessment is justified on the basis of overvaluation.

The taxpayer also contends assessment inequity as a 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 Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine comparables in support of their respective arguments regarding inequity in assessments with one common comparable.¹ The parties' equity comparables had varying degrees of similarity to the subject in location, design, age, and most features. The Board gave less weight to board of review comparable #6 based on its significantly larger dwelling size and newer age relative to the subject. The Board also gave less weight to board of review comparables #4, #5, and #7, along with appellant's comparable #2 based on their significantly smaller dwelling sizes relative to the subject. The Board finds the best evidence of equity in assessment to be appellant's comparables #1 (the parties' common comparable) and #3, along with board of review comparables #2 and #3. These four comparables were most similar to the subject in location, design, age, and most features. Furthermore, although the parties' common comparable #1 features a reinforced concrete swimming pool which the subject lacks, it is the most similar comparable in the record in terms of dwelling and basement sizes. These four most similar equity comparables in the record have improvement assessments ranging from \$118,981 to \$195,779 or from \$22.56 to \$37.41 per square foot of living area. The subject's improvement assessment of \$221,686 or \$39.52 per square foot of living area is above the range established by the best equity comparables in this record. After considering necessary adjustments to the comparables for differences in some features when compared to the subject, the Board finds that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is warranted.

¹ The board of review submitted one grid analysis containing both sales and equity data on five comparable properties along with a separate grid containing data on two equity comparables. For ease of reference, the Board has re-numbered the two equity comparables as board of review comparables #6 and #7. The Board will consider all comparables containing equity data submitted by both parties in its analysis of the assessment inequity argument.

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: August 24, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lawrence Klong, by attorney:
Glenn S. Guttman
Rieff Schramm Kanter & Guttman
100 North LaSalle Street
23rd Floor
Chicago, IL 60602

COUNTY

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