



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

APPELLANT: David L Danzig
DOCKET NO.: 19-02526.001-R-2
PARCEL NO.: 16-34-302-021

The parties of record before the Property Tax Appeal Board are David L Danzig, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$105,755
IMPR.: \$308,686
TOTAL: \$414,441

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 two-story dwelling of wood exterior construction with 5,197 square feet of living area. The dwelling was constructed in 1990. Features of the home include a finished basement, central air conditioning, two fireplaces, an 854 square foot garage, an inground swimming pool and a 340 square foot pool house. The property has a 53,230 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal.¹ In support of this argument the appellant submitted information on five comparable sales that are located from .02 to .56 of a mile from the subject. The comparables have sites ranging in size from 17,424 to 23,522 square feet of land area that are improved with two-story dwellings of wood or brick exterior construction containing from 4,177 to 5,704 square feet of living area. The homes were built

¹ The appellant's appeal was also marked as if assessment equity was being challenged, however, the appellant failed to include assessment information for the comparable properties.

from 1989 to 1998 and have features with varying degrees of similarity to the subject. Only the appellant's comparable #1 is an "Excellent" quality grade home, like the subject. The comparables sold from August 2018 to February 2019 for prices ranging from \$635,000 to \$797,500 or from \$111.33 to \$177.85 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$258,396.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$414,441. The subject's assessment reflects a market value of \$1,260,082 or \$242.46 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.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales, one of which is located within Highland Park. The comparables have sites ranging in size from 17,440 to 40,000 square feet of land area that are improved with two-story or one-story dwellings of wood, brick or brick and vinyl exterior construction containing from 4,275 to 5,475 square feet of living area. The homes were built from 1992 to 2001 and have features with varying degrees of similarity to the subject. Only the board of review's comparable #1 is an "Excellent" quality grade home and has an inground swimming pool, like the subject. The comparables sold from December 2016 to April 2019 for prices ranging from \$1,200,000 to \$1,640,000 or from \$280.70 to \$338.89 per square foot of living area, including land. The board of review also disclosed that the subject sold in August 2020 for \$1,360,000, after having an original list price of \$1,700,000.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal critiquing the board of review's submission and listing criticisms of the comparable properties submitted by the board of review. The appellant also contends that the subject's listing price and sale price should not be considered by the Board.

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 a reduction in the subject's assessment is not warranted.

The record contains a total of 8 comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables #1 and #2, due to their locations outside of the subject's Highland Park location. In addition, comparable #1's sale date occurred greater than 24 months prior to the January 1, 2019 assessment date at issue. The Board finds the parties' remaining comparables were most similar to the subject in location, style, size, age and some features. However, all of these comparables have considerably smaller sites, when compared to

the subject, and all lacked an inground swimming pool and a 340 square foot pool house, unlike the subject. In addition, only the appellant's comparable #1 is an "Excellent" quality grade home, like the subject. Nevertheless, the best comparables sold from August 2018 to April 2019 for prices ranging from \$635,000 to \$1,200,000 or from \$111.33 to \$233.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,260,082 or \$242.46 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. The Board further finds the subject's August 2020 sale for \$1,360,000, aside from occurring greater than a year after the assessment date at issue, adds some support to the subject's January 1, 2019 assessment.

Based on the evidence in this record, the Board finds 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: October 19, 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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