



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

APPELLANT: Steve Kanter
DOCKET NO.: 19-02621.001-R-1
PARCEL NO.: 16-11-301-012

The parties of record before the Property Tax Appeal Board are Steve Kanter, the appellant; 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: \$78,226
IMPR.: \$155,274
TOTAL: \$233,500

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-story dwelling of stucco exterior construction with 3,375 square feet of living area. The dwelling was constructed in approximately 2000. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a garage with 645 square feet of building area. The property has a 20,750 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation and assessment inequity for both the land and improvement as the basis of the appeal.

In support of this argument the appellant submitted information on four comparable sales, comparables #1 through #4, located from 492 to 2,257 feet from the subject property. The comparables have sites that range in size from 7,710 to 18,730 square feet of land area and are improved with a 2.5-story and three, 2-story dwellings of brick or brick and wood siding exterior

construction that range in size from 4,142 to 7,346 square feet of living area. The homes were built from 1999 to 2003. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 441 to 924 square feet of building area. The comparables sold from March 2016 to July 2018 for prices ranging from \$683,000 to \$1,250,000 or from \$161.66 to \$216.08 per square foot of living area, land included.

As to the inequity argument, the appellant submitted information on 17 equity comparables located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 7,710 to 25,260 square feet of land area and are improved with a 1-story, two 2.5-story and fourteen, 2-story dwellings of brick or wood siding exterior construction that range in size from 3,147 to 7,346 square feet of living area. The homes were built from 1999 to 2003. Each comparable has a basement, 13 with finished area, central air conditioning, one to four fireplaces and a garage ranging from 441 to 979 square feet of building area. Comparable #14 has a swimming pool with plastic liner. The properties have improvement assessments ranging from \$162,604 to \$326,683 or from \$42.29 to \$59.40 per square foot of living area and have land assessments ranging from \$53,790 to \$82,102 or from \$3.25 to \$7.18 per square foot of land area.

The appellant submitted comments contending that comparable #1 was the “most relevant property to utilize” for a reduction in assessment of the subject property. The appellant argued that comparable #1 was a recent sale, with close proximity to the subject and claimed the property was in “excellent” condition at the time of the sale. In addition, the appellant asserted that comparable #1 has a pond view and includes a wine cellar and sauna, all features the subject property lacks. The appellant noted this property’s sale price per square foot was lower than the subject’s total assessment per square foot of living area, land included.

Based on this evidence, the appellant requested the subject’s total assessment be reduced to \$198,000. The requested assessment reflects a total market value of \$594,059 or \$176.02 per square foot of living area, land included when applying the statutory level of assessment of 33.33%. The appellant’s request would reduce the subject’s land assessment to \$64,000 or \$3.08 per square foot of land area and reduce the improvement assessment to \$134,000 or \$39.70 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$238,476. The subject's assessment reflects a market value of \$725,071 or \$214.84 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 property has an improvement assessment of \$160,250 or \$47.48 per square foot of living area and a land assessment of \$78,226 or \$3.77 per square foot of land area.

In response to the appellant’s submission, the board of review commented that the subject’s 2019 assessment had been reduced. It noted that 16 of the appellant’s 17 comparables had land assessments equal to or greater than the subject on a per square foot basis. The board of review argued that the appellant’s per square foot improvement assessment falls within the range established by the appellant’s 17 comparables. As to the comparable sales submitted by the appellant, the board of review noted that comparable #4 sold in March 2016 or approximately 33

months prior to the January 1, 2019 assessment date at issue and that the remaining three comparables support the appellant's total assessment.

In support of its contention of the correct assessment, on both overvaluation and inequity grounds, the board of review submitted information on five comparable sales, four of which are located in a different assessment neighborhood code than the subject property. Board of review comparable #3 is the same property as the appellant's comparable #2. The comparables have sites that range in size from 8,400 to 13,070 square feet of land area and are improved with a 1-story and four, 2-story dwellings of brick or brick and Dryvit (EIFS) exterior construction that range in size from 2,781 to 4,142 square feet of living area. The homes were built from 1999 to 2003. Each comparable has a basement, one with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 393 to 643 square feet of building area. The comparables sold from April 2018 to May 2019 for prices ranging from \$655,000 to \$895,000 or from \$178.39 to \$257.28 per square foot of living area, land included. The properties have improvement assessment ranging from \$132,284 to \$246,054 or from \$44.68 to \$59.40 and land assessment that range from \$50,875 to \$62,001 or from \$4.74 to \$6.88 per square foot of land area.

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

In rebuttal, the appellant submitted comments discussing the subject site's proximity to open space and a "high-rise condominium tower." The appellant submitted aerial maps depicting the subject's proximity to the condominium complex. The appellant submitted photographs, taken from inside the dwelling, which illustrates a clear view of the condominium complex. The appellant described loud noise volume associated with recreational foot and bike traffic in the "open space" behind the subject property and commented that use of the open space had increased significantly.

In addition, the appellant indicated that a developer may be in the process of obtaining permits to construct another multifamily high-rise on vacant land adjacent to the subject site. With respect to the subject improvement, the appellant asserted that the EIFS exterior surface negatively impacts the subject's value due to its reputation based on a history of problems when improperly installed. Finally, the appellant submitted three additional/new comparable properties obtained from an online real estate site. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code 1910.66(c))

Pursuant to this rule, the Property Tax Appeal Board finds that the new comparables submitted by the appellant are improper rebuttal evidence and will not be considered by the Board in its determination of the correct assessment.

Conclusion of Law

The appellant contends, in part, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales for the Board's consideration as one comparable was common to both parties. The Board gave less weight to the appellant's comparables #3 and #4 along with board of review comparable #2 which differ from the subject in design, dwelling size and/or sold in 2016, a date more remote to the assessment date at issue than other comparables in the record.

The Board finds the best evidence of market value to be the appellant's comparable sales #1 and #2/board of review comparable #3 as well as board of review comparable sales #1, #4 and #5 which are relatively similar to the subject in design, age and dwelling size but have smaller site sizes. These comparables sold from April 2019 to May 2019 for prices ranging from \$655,000 to \$895,000 or from \$161.66 to \$219.41 per square foot of living area, including land. Most weight was given to board of review comparable #4 which has a similar exterior surface as the subject. This property sold in October 2018 for \$685,000 or \$178.39 per square foot of living area, land included. The subject's assessment reflects a market value of \$725,071 or \$217.84 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. However, after considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is justified.

The taxpayer also contends 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment, based on inequity is not warranted.

In support of the inequity arguments for both land and improvement, the parties submitted 21 equity comparables for the Boards consideration, as one comparable was common to both parties.

The Board finds the best evidence of the subject's land assessment to be the appellant's comparables #6 and #14 through #17 which are similar to the subject in location and site size. These comparables had land assessments ranging from \$73,720 to \$82,103 or from \$3.25 to \$4.03 per square foot of land area. The subject has a land assessment of \$78,226 or \$3.77 per square foot of land area which falls within the range established by the best comparables in this

record. The Board gave less weight to the remaining comparables due to dissimilar site sizes when compared to the subject's site size. Based on evidence, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and no further reduction in the subject's land is justified.

With respect to the improvement assessment, the Board finds the best evidence of the subject's improvement assessment to be the appellant's comparable #8 along with board of review comparables #1, #4 and #5 which are most similar to the subject in age, design and dwelling size. These comparables had improvement assessments of \$164,652 to \$181,015 or from \$44.68 to \$49.34 per square foot of living area. The subject's revised improvement assessment of \$155,274 or \$46.01 per square foot of living area falls below the range on an overall basis and within the range on a per square foot basis as established by the best comparables in this record. The Board gave less weight to the remaining comparables due to dissimilar designs and/or dwelling sizes when compared to the subject. Therefore, after taking into consideration adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a further 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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