



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

APPELLANT: Irwin Kushner
DOCKET NO.: 19-04714.001-R-1
PARCEL NO.: 16-23-413-012

The parties of record before the Property Tax Appeal Board are Irwin Kushner, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$130,329
IMPR.: \$105,661
TOTAL: \$235,990

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 dwelling of brick exterior construction with 3,098 square feet of living area. The dwelling was constructed in 1951 and has a reported effective age of 1954. Features of the home include a partial basement with a 742 square foot recreation room, central air conditioning, a fireplace and a 667 square foot garage. The property has a 20,140 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from .69 to 1.2-miles from the subject property. While the properties are located in Highland Park, none of the comparables are in the same assessment neighborhood code as the subject. The parcels range in size from 9,370 to 26,900 square feet of land area and have each been improved with a one-story dwelling of brick, brick and wood siding or vinyl siding and stucco exterior construction. The homes were

built between 1953 and 1962, where the oldest home has an effective age of 1962. The dwellings range in size from 2,786 to 3,145 square feet of living area. Each dwelling has a basement, one of which is a walkout style and each of which have recreation rooms ranging in size from 875 to 2,463 square feet of building area. The homes have central air conditioning, one or two fireplaces and a garage ranging in size from 400 to 600 square feet of building area. Comparables #2 and #3 each have an inground swimming pool. The comparables sold from December 2018 to August 2019 for prices ranging from \$506,330 to \$715,000 or from \$178.86 to \$232.22 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$222,894 which reflects a market value of \$668,749 or \$215.86 per square foot of living area, including land, when applying 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 \$235,990. The subject's assessment reflects a market value of \$717,513 or \$231.61 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, where board of review comparable #1 is the same property as appellant's comparable #3. The comparables are located from .84 to 1.92-miles from the subject property. While the properties are located in Highland Park, only comparable #3 is in the same assessment neighborhood code as the subject. The parcels range in size from 12,310 to 26,900 square feet of land area and have each been improved with a one-story dwelling of brick and stone, brick and wood siding or wood siding and stone exterior construction. The homes were built between 1954 and 1984, where comparables #2 and #3 have effective ages of 2001 and 1958, respectively. The dwellings range in size from 3,050 to 3,549 square feet of living area. Each dwelling has a basement, two of which have recreation rooms of 2,463 and 2,839 square feet of building area, respectively. The homes have central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 600 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold in July and August 2019 for prices ranging from \$715,000 to \$1,165,000 or from \$232.22 to \$328.26 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. 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 parties submitted a total of five comparable sales, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #2 due to its newer date of construction/effective age when compared to the subject and the property's location 1.92-miles from the subject.

The Board finds the remaining four comparables present the best evidence of market value on this limited record. These comparables are located from .69 to 1.2-miles from the subject and are similar to the subject in design, age and foundation. The Board recognizes that adjustments must be applied to the comparables for differences in the size of recreation rooms and/or pool amenities which differ from the subject dwelling. These most similar comparables sold between August and December 2018 for prices ranging from \$506,330 to \$1,165,000 or from \$178.86 to \$328.26 per square foot of living area, including land. If the high-end and low-end outliers are eliminated, the Board finds the sales prices reduce to a range of \$181.74 to \$232.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$717,513 or \$231.61 per square foot of living area, including land, which is supported by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments for differences when compared to the subject, 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:

February 15, 2022



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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