



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

APPELLANT: David Sogin  
DOCKET NO.: 19-04719.001-R-1  
PARCEL NO.: 16-25-306-017

The parties of record before the Property Tax Appeal Board are David Sogin, 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:** \$98,515  
**IMPR.:** \$136,006  
**TOTAL:** \$234,521

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 two-story dwelling of brick exterior construction with 3,072 square feet of living area. The dwelling was constructed in 1926 with an effective age of 1957. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a two-car garage containing 484 square feet of building area. The property has a 12,000 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 six comparable sales located within .84 of a mile from the subject property. While these properties are each located in Highland Park, only two are located in the same assessment neighborhood code as the subject. The parcels range in size from 9,260 to 31,720 square feet of land area and have each been improved with either a 1.5-story or a 2-story dwelling of brick, wood siding or brick and wood siding exterior construction. The homes

were built from 1922 to 1965, with effective ages ranging from 1946 to 1969. The dwellings range in size from 2,607 to 3,568 square feet of living area. Each dwelling has a basement, four of which have recreation rooms. The homes have central air conditioning, one or two fireplaces and a garage ranging in size from 359 to 552 square feet of building area. In reliance upon attached listing sheets, appellant's comparables #2 and #5 were each rehabbed in 2015 and comparable #6 was described as "totally updated." These comparables sold from January 2018 to August 2019 for prices ranging from \$576,000 to \$845,000 or from \$213.68 to \$264.67 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$216,042 which reflects a market value of approximately \$648,191 or \$211.00 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 \$234,521. The subject's assessment reflects a market value of \$713,047 or \$232.11 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 six comparable sales, where board of review comparable #3 is the same property as appellant's comparable #4. The comparables are located within the same assessment neighborhood code as the subject. The parcels range in size from 6,790 to 19,920 square feet of land area and have each been improved with either a 2-story, a 2.5-story or a 3-story dwelling of stucco, brick, wood siding or brick and wood siding exterior construction. The homes were built from 1903 to 1947 with effective ages ranging from 1911 to 1976. The dwellings range in size from 2,826 to 3,048 square feet of living area. Each dwelling has a basement, one of which is a walkout-style and five have recreation rooms. The homes have central air conditioning, one to three fireplaces and a garage ranging in size from 380 to 515 square feet of building area. The comparables sold from May 2018 to May 2019 for prices ranging from \$680,000 to \$785,000 or from \$226.71 to \$275.83 per square foot of living area, including land. Based on the foregoing 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 ten comparable sales, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 through #4 along with board of review comparables #1, #3 and #4, where there is one common property, as each of these homes differs significantly in age when compared to the subject that was built in 1926 with an effective age of 1957.

The Board finds the best evidence of market value to be appellant's comparable sales #5 and #6 along with board of review comparable sales #2, #5 and #6 which present varying degrees of similarity to the subject property. These most similar comparables sold from January 2018 to August 2019 for prices ranging from \$680,000 to \$845,000 or from \$236.83 to \$275.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$713,047 or \$232.11 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of overall value and slightly below the range on a per-square-foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject property, 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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