



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

APPELLANT: Eric Gelman
DOCKET NO.: 19-04738.001-R-1
PARCEL NO.: 16-16-204-011

The parties of record before the Property Tax Appeal Board are Eric Gelman, 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 ***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: \$56,320
IMPR.: \$95,281
TOTAL: \$151,601

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 and wood siding exterior construction with 2,472 square feet of living area. The dwelling was constructed in 1978. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 462 square foot garage. The property is located in Highland Park, West Deerfield 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 along with support from three Multiple Listing Service (MLS) listing sheets and a brief. The brief asserts that comparables #3, #4 and #5 have been rehabbed and for each of these homes, the listing depicts a finished basement. Based upon the appellant's grid analysis, each property is located within the same assessment neighborhood code as the subject and is improved with a two-story dwelling of brick or brick

and wood siding exterior construction. The homes were built from 1977 to 1984 and range in size from 2,236 to 2,746 square feet of living area. According to the appellant's grid analysis, comparable #6 has an unfinished basement and each of the other dwellings have concrete slab foundations, despite information in the MLS sheets that comparables #3, #4 and #5 have finished basements. Features of the homes include central air conditioning, a fireplace and a garage ranging in size from 441 to 529 square feet of building area. The comparables sold from May 2018 to August 2019 for prices ranging from \$335,000 to \$577,000 or from \$142.80 to \$224.32 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$151,601 which would reflect a market value of \$454,848 or \$184.00 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 \$171,374. The subject's assessment reflects a market value of \$521,052 or \$210.78 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, which are the same properties as appellant's comparables #5, #6 and #4, respectively. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of six comparable sales, three of which are common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #5/board of review comparable #1 and appellant's comparable #6/board of review comparable #2 which differ from the subject in age, dwelling size and/or foundation type when compared to the subject.

The Board finds the best evidence of market value on this record to be appellant's comparable sales #1 through #4/board of review comparable sale #3. These four comparables are similar to the subject in location, design, age, dwelling size and most features. These comparables sold from June 2018 to August 2019 for prices ranging from \$335,000 to \$510,000 or from \$142.80 to \$208.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$521,052 or \$210.78 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. After considering the highly similar nature of the

comparables to the subject property, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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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