



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

APPELLANT: David Hirschfield  
DOCKET NO.: 19-05402.001-R-1  
PARCEL NO.: 16-36-306-010

The parties of record before the Property Tax Appeal Board are David Hirschfield, the appellant, by Mendy L. Pozin, Attorney at Law in Northbrook; 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:** \$73,715  
**IMPR.:** \$84,003  
**TOTAL:** \$157,718

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 2,366 square feet of living area. The dwelling was constructed in 1963. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 506 square foot garage. The property has a 14,080 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant appeared through counsel before the Property Tax Appeal Board by virtual hearing contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted property record cards, along with a grid analysis on four comparable sales located from ¼ block to .026 of a mile to the subject with three comparables in the same neighborhood code as the subject property. The comparables have sites ranging in size from 11,290 to 13,430 square feet of land area. The comparables are improved with a split-level design and 3 two-story dwellings of brick or brick and frame exterior construction that range in size from 2,559 to 2,876

square feet of living area.<sup>1</sup> The dwellings were built from 1963 to 1966. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 483 to 621 square feet of building area. The comparables sold from May 2018 to December 2019 for prices ranging from \$350,000 to \$570,000 or from \$136.77 to \$204.81 per square foot of living area, land included. The appellant requested that the assessment be reduced to \$131,965 reflecting a market value of approximately \$395,935 at the statutory level of assessments of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$186,648. The subject's assessment reflects a market value of \$567,492 or \$239.85 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. Jack Perry, Mass Appraisal Specialist, represented the board of review.

In support of its contention of the correct assessment the board of review submitted the assessor notes, Department of Transportation Traffic Count Map, Multiple Listing Service (MLS) sheet for appellant's comparable #1 and property record cards for the subject and comparables along with a grid analysis on three comparable sales. These sales are located from 0.19 to 0.49 of a mile to the subject property with two comparables having the same neighborhood code as the subject. The comparables have sites ranging in size from 9,030 to 11,010 square feet of land area. Perry testified that the comparables are improved with a tri-level style dwelling and 2 two-story dwellings of brick, or brick and wood siding exterior construction ranging in size from 2,189 to 3,046 square feet of living area. The comparables were built from 1927 to 1973. Comparable #1 has an effective age of 1968, comparable #2 has an effective age of 1960, and comparable #3 has an effective age of 1987. Each comparable has a basement/lower level with finished area, central air conditioning, two comparables have a fireplace and each comparable has a garage ranging in size from 276 to 483 square feet of building area. The comparables sold from September 2017 to October 2018 for prices ranging from \$570,000 to \$699,000 or from \$229.48 to \$280.95 per square foot of living area, land included. The board of review requested that the assessment be confirmed.

### **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 seven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #1 based on its "as is" condition at the time of the sale and comparable #2 based on its split-level design. The Board gave less weight to the board of review comparable #1 based on its tri-level design, comparable #2 due to its considerably older

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<sup>1</sup> The property record card disclosed that appellant's comparable #2 is a split-level design.

age and comparable #3 as this property sold in September 2017, which is dated and less likely to be indicative of fair market value as of the subject's January 1, 2019, assessment date. Furthermore, it is over 25% larger in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #3 and #4. These comparables have varying degrees of similarity when compared to the subject in location, land area, dwelling size, age and some features as these properties are superior by having finished basement area which the subject lacks. These most similar comparables sold for prices of \$554,000 and \$555,000 or \$192.63 and \$195.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$567,492 or \$239.85 per square foot of living area, including land, which is above the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is not supported. Based on this evidence the Board finds a reduction in the subject's assessment 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:

November 21, 2023



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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