



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

APPELLANT: Natalie Shefsky
DOCKET NO.: 19-05434.001-R-1
PARCEL NO.: 16-26-401-021

The parties of record before the Property Tax Appeal Board are Natalie Shefsky, 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: \$111,172
IMPR.: \$127,828
TOTAL: \$239,000

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 dryvit exterior construction with 3,835 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement with 1,170 square feet of finished area, central air conditioning, a fireplace and a 462 square foot garage. The property has a 6,530 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 and a grid analysis on three comparable sales located from .26 to .64 of a mile from the subject property. The comparables have sites ranging in size from 11,360 to 28,540 square feet of land area. The comparables are improved with two-story dwellings of brick or frame and brick exterior construction that range in size from 3,752 to 4,865 square feet of living area. The dwellings were built from 1984 to 2004. Each comparable has a basement

with finished area ranging in size from 1,437 to 2,048 square feet, central air conditioning, a fireplace and a garage that containing from 460 to 864 square feet of building area. The comparables sold from November 2018 to August 2019 for prices ranging from \$750,000 to \$800,000 or from \$164.74 to \$199.89 per square foot of living area, land included. The appellants' requested the assessment be reduced to \$179,693 reflecting a market value of approximately \$539,133 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 \$260,049. The subject's assessment reflects a market value of \$790,663 or \$206.17 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 the subject's property record card along with information on five comparable sales located from .07 of a mile to 1.62 miles to the subject property. The board of review and the appellant are sharing a common property. Board of review comparable #4 is the same as appellant's comparable #1. The comparables have sites ranging in size from 9,190 to 16,660 square feet of land area. The comparables are improved with two-story dwellings of brick or wood siding and brick exterior construction ranging in size from 3,357 to 4,349 square feet of living area. The comparables were built from 1976 to 2004 with comparable #3 having an effective age of 1991. Each comparable has a basement with finished area ranging from 960 to 1,970 square feet, central air conditioning, a fireplace and a garage ranging in size from 441 to 600 square feet of building area. The comparables sold from July to November 2018 for prices ranging from \$750,000 to \$1,050,000 or from \$199.89 to \$245.01 per square foot of living area, land included. The board of review requested that the assessment be confirmed.

The appellant's attorney submitted written rebuttal of the board of review's evidence along with Redfin for comparable #3. The appellant contends board of review comparable #1 is dissimilar to the subject in age. The appellant also asserted that board of review comparable #3 was updated throughout based on Redfin. The appellant argues that board of review comparables #2 and #5 are located over 1 mile from the subject. Furthermore, board of review comparable #5 is east of Green Bay Road which is a more desirable and highly valued east Highland Park, whereas the other comparables are located west of Green Bay Road.

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 comparables for the Board's consideration with one common comparable. The Board gave reduced weight to appellant's comparable #3 due to its considerably larger site size and larger dwelling size. The Board gave reduced weight to the

board of review comparables #1, #2, #3 and #5 based on their dissimilar age and/or distance to the subject being over 1 mile away.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with the board of review's common comparable. These comparables have varying degrees of similarity in location, dwelling size, age and features. These most similar comparables sold for prices of \$750,000 and \$775,000 or \$199.89 and \$173.03 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$790,663 or \$206.17 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:

August 22, 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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