



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

APPELLANT: Steven & Jan Sider  
DOCKET NO.: 19-05446.001-R-1  
PARCEL NO.: 16-36-301-028

The parties of record before the Property Tax Appeal Board are Steven & Jan Sider, the appellants, 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:** \$78,625  
**IMPR.:** \$154,894  
**TOTAL:** \$233,519

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 3,483 square feet of living area. The dwelling was constructed in 1978 with an effective age of 1980. Features of the home include a full basement with a 904 square foot recreation room, central air conditioning, a fireplace and a 702 square foot garage. The property has a 15,960 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants 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 .40 of a mile to 1.11 miles from the subject property along with one comparable in the subject's neighborhood code. The comparables have sites ranging in size from 12,500 to 22,540 square feet of land area. The comparables are improved with two-story dwellings of brick or

frame exterior construction that range in size from 3,663 to 3,884 square feet of living area. The dwellings were built from 1964 to 1977 with comparable #2 having an effective age of 1978 per the property record card. Each comparable has a basement with finished recreation area ranging in size from 1,293 to 1,536 square feet, central air conditioning, a fireplace and either a two-car garage or a garage that contains either 576 or 704 square feet of building area. The comparables sold from May 2018 to February 2019 for prices ranging from \$609,500 to \$715,000 or from \$166.39 to \$186.20 per square foot of living area, land included. The appellants' requested the assessment be reduced to \$202,276 reflecting a market value of approximately \$606,889 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 \$276,257. The subject's assessment reflects a market value of \$839,942 or \$241.15 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. Appearing on behalf of the board of review was Jack Perry.

In support of its contention of the correct assessment the board of review submitted photographs of the subject and the subject's property record card along with information on three comparable sales in the subject's neighborhood code and located within .15 of a mile to the subject property. The comparables have sites ranging in size from 9,010 to 16,510 square feet of land area. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,125 to 3,357 square feet of living area. The comparables were built from 1965 to 1999 with comparable #2 having an effective age of 1981. Each comparable has a basement with finished recreation area ranging from 1,070 to 1,322 square feet, central air conditioning, a fireplace and a garage ranging in size from 391 to 512 square feet of building area. The comparables sold from July 2018 to August 2019 for prices ranging from \$810,000 to \$855,000 or from \$245.01 to \$266.85 per square foot of living area, land included. The board of review requested that the assessment be confirmed.

The appellants' attorney submitted written rebuttal of the board of review's evidence along with Redfin for comparable #2. The appellants' contend board of review comparable #1 and #3 are dissimilar to the subject in age. The appellants also asserted that board of review comparable #2 was updated throughout based on Redfin.

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six comparables for the Board's consideration. The Board gave reduced weight to appellants' comparable #2 due to its larger site size and older age. The Board gave reduced weight to the board of review comparables based on their dissimilar age, smaller site size or the house being totally updated.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #3 as these properties are similar in age, site size, dwelling size and features. These most similar comparables sold in August 2018 and February 2019 for prices of \$609,500 and \$715,000 or \$166.39 and \$186.20 per square foot of living area, including land, respectfully. The subject's assessment reflects a market value of \$839,942 or \$241.15 per square foot of living area, including land, which is above the values established by the best comparable sales in this record. 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.



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Chairman



\_\_\_\_\_  
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: January 17, 2023



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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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