



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

APPELLANT: Steven and Merle Tovian
DOCKET NO.: 19-05459.001-R-1
PARCEL NO.: 16-25-306-018

The parties of record before the Property Tax Appeal Board are Steven and Merle Tovian, 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 **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: \$98,489
IMPR.: \$98,565
TOTAL: \$197,054

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 and frame exterior construction with 2,870 square feet of living area. The dwelling was constructed in 1952. Features of the home include a basement with 562 square feet of finished area, central air conditioning, a fireplace and a basement one-car garage. The subject has a quality grade of "G." The property has a 12,120 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 appellants submitted property record cards and a grid analysis on four comparable sales in which two comparables were located in the subject's neighborhood code. The comparables have sites ranging in size from 10,950 to 25,631 square feet of land area. The comparables are improved with 3, two-story dwellings and 1, part two-story and part three-story dwelling of brick or frame

exterior construction that range in size from 2,803 to 3,494 square feet of living area. The dwellings were built from 1928 to 1965. Comparable #2 has an effective age of 1959 and comparable #4 has an effective age of 1968 per the submitted property record cards. The appellants reported that each comparable has a basement with three comparables having from 300 to 1,327 square feet of finished area. Three comparables have central air conditioning, four comparables have a fireplace and each comparable has a garage ranging in size from 396 to 462 square feet of building area. Three comparables have a quality grade of "G" and one comparable has a quality grade of "VG." The comparables sold from August 2018 to November 2019 for prices ranging from \$353,000 to \$725,000 or from \$125.94 to \$207.50 per square foot of living area, land included. The appellants' requested that their assessment be reduced to \$137,203 reflecting a market value of approximately \$411,650 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 \$197,054. The subject's assessment reflects a market value of \$599,130 or \$208.76 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 information on five comparable sales in which three comparables are located in the subject's neighborhood code. The comparables have sites ranging in size from 14,000 to 31,720 square feet of land area. The comparables are improved with 1, 1.5-story dwelling and 4, two-story dwellings of wood siding, brick or brick and wood siding exterior construction ranging in size from 2,683 to 3,568 square feet of living area. The comparables were built from 1923 to 1965. Comparable #1 has an effective age of 1976, comparable #3 has an effective age of 1946 and comparable #4 has an effective age of 1953. Each comparable has a basement with finished recreation area ranging from 700 to 1,264 square feet, central air conditioning, one to three fireplaces and a garage ranging in size from 440 to 520 square feet of building area. Three comparables have a quality grade of "G" and two comparables have a quality grade of "VG." The comparables sold from March 2018 to August 2019 for prices ranging from \$600,000 to \$845,000 or from \$223.63 to \$263.89 per square foot of living area, land included. The board of review requested that the assessment be confirmed.

Perry testified that the appellants' comparable #3 sold "as is."

The appellants' attorney submitted written rebuttal of the board of review's evidence along with Redfin for comparables #1 and #3. Board of review comparable #1 has been rehabbed based on Redfin and sold in September 2017 for \$430,000 prior to rehab. Board of review comparable #2 has a superior quality grade and 2.48 times the land area. Board of review comparable #3 has a superior quality grade, 2.62 times the land area, dissimilar living area and rehabbed within last four years based on Redfin. Board of review comparable #5 is dissimilar in age and has a 52% larger land area when compared to the subject.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparable #3 based on its "as is" condition and lack of central air conditioning. The Board gave less weight to the appellants' comparable #4 along with the board of review's comparables #2, #3 and #5 based on their larger land area. The Board gave less weight to the board of review's comparable #1 as this property has been completely rehabbed with custom finishes and a new two-car garage based on Redfin.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sales #4. These comparables are located in the subject's neighborhood code and similar in land size, dwelling size, and some features. These most similar comparables sold from August 2018 to May 2019 for prices ranging from \$485,000 to \$691,000 or from \$150.62 to \$226.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$599,130 or \$208.76 per square foot of living area, including land, which is within the range established by 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 supported. Based on this evidence the Board finds no 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:

December 20, 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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