



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

APPELLANT: Michael & Maxine Bonn  
DOCKET NO.: 19-05489.001-R-1  
PARCEL NO.: 17-31-302-028

The parties of record before the Property Tax Appeal Board are Michael & Maxine Bonn, 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:** \$145,585  
**IMPR.:** \$84,392  
**TOTAL:** \$229,977

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 1.75-story dwelling of brick exterior construction with 3,117 square feet of living area. The dwelling was constructed in 1929 with an effective age of 1958. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 484 square foot garage. The property has a 21,630 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 along with a grid analysis on four comparable sales with three comparables located within 1.68 miles from the subject property. The comparables have sites ranging in size from 10,950 to 30,200 square feet of land area. The comparables are improved with three 2-story and one part 2-story part 3-story dwellings of brick, frame or brick

and frame exterior construction that range in size from 2,812 to 3,524 square feet of living area. The dwellings were built from 1928 to 1949, with comparables #1, #2, #3 and #4 having effective ages of 1944, 1973, 1959 and 1942, respectively, based on information obtained from the property record cards. Three comparables have a basement with finished area and one comparable has a concrete slab foundation. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 253 to 440 square feet of building area. The comparables sold from April to November 2019 for prices ranging from \$325,000 to \$735,000 or from \$115.58 to \$208.57 per square foot of living area, land included. The appellants requested that the assessment be reduced to \$195,944 reflecting a market value of approximately \$587,891 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 \$264,974. The subject's assessment reflects a market value of \$805,637 or \$258.47 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 represented the board of review.

In support of its contention of the correct assessment the board of review submitted the subject's property record card along with a grid analysis on five comparable sales located within 1.36 miles from the subject property. The comparables have sites ranging in size from 11,190 to 41,220 square feet of land area. Perry testified that the comparables are improved with four, 2-story and one, 1-story dwellings of brick, stone and wood siding or brick and wood siding exterior construction ranging in size from 2,958 to 3,654 square feet of living area. The comparables were built from 1926 to 2017. Comparable #1 has an effective age of 1946, comparable #2 has an effective age of 1951 and comparable #4 has an effective age of 1958. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 548 square feet of building area. The comparables sold from April 2018 to June 2019 for prices ranging from \$875,000 to \$1,165,000 or from \$287.36 to \$350.57 per square foot of living area, land included. The board of review requested that the assessment be confirmed.

### **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 nine suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds none of the comparables are relatively similar to the subject in design. Furthermore, none of these comparables are located in the appellants' neighborhood. Nevertheless, the Board gave less weight to the appellants' comparable #2 based on lack of a basement and comparable #3 as this property is a part 2-story part 3-story design when compared to the subject's 1.75-story design. The Board gave less weight to the board of review comparables as these properties were newer in age and/or larger in

dwelling size and/or a 1-story design and/or considerably larger in land area when compared to the subject.

The Board finds the best evidence of market value to be the appellants' comparables #1 and #4. These comparables have varying degrees of similarity in land area, age, dwelling size and features. These most similar comparables sold for prices of \$735,000 and \$725,000 or \$208.57 and \$207.50 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$805,637 or \$258.47 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:

October 17, 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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