



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

APPELLANT: Rachel Schulman
DOCKET NO.: 19-05490.001-R-1
PARCEL NO.: 16-36-307-049

The parties of record before the Property Tax Appeal Board are Rachel Schulman, 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: \$52,779
IMPR.: \$121,137
TOTAL: \$173,916

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 one-story dwelling of brick exterior construction with 2,518 square feet of living area. The dwelling was constructed in 1963 with an effective age of 1980. Features of the home include a partial basement with finished recreation room, central air conditioning, a fireplace and a 440 square foot garage. The property has an 8,840 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 .23 of a mile to 1.21 miles from the subject property. The comparables have sites ranging in size from 13,050 to 36,400 square feet of land area. The comparables are improved with one-story dwellings of brick or brick and frame exterior construction that range in size from 2,645 to 2,863 square feet of living area. The dwellings were built in 1963, 1956 and 1958, with comparables

#1 and #2 having effective ages of 1969 and 1989, respectively, based on information obtained from the property record cards. Each comparable has a full or partial basement with finished area along with comparable #3 being a walk-out style. The comparables have central air conditioning, two comparables have one or two fireplaces and each comparable has a garage ranging in size from 399 to 483 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from May 2018 to August 2019 for prices ranging from \$506,330 to \$675,000 or from \$181.74 to \$235.77 per square foot of living area, land included. The appellant requested that the assessment be reduced to \$130,744 reflecting a market value of approximately \$392,271 at the statutory level of assessments of 33.33%.

The appellant's counsel stated that the subject property has the smallest site size and land assessment of all the comparables submitted by both parties. He also stated that this property is not on a golf course.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$182,956. The subject's assessment reflects a market value of \$556,266 or \$220.92 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.

Perry testified that in 2012 the subject property had a permit for remodel of the kitchen and bathrooms in the amount of \$57,000. Perry stated that the appellant's comparable #3 based on the Multiple Service Listing (MLS) sheet sold in "as is condition."

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 1.21 miles of the subject and four comparables in the subject's neighborhood code. Board of review comparables #4 and #5 are also the appellant's comparables #1 and #2, respectively. The comparables have sites ranging in size from 12,650 to 36,400 square feet of land area. The comparables are improved with one-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,378 to 2,863 square feet of living area. The comparables were built in 1956 or 1963. Comparable #4 has an effective age of 1969 and comparable #5 has an effective age of 1989. Each comparable has a basement with finished recreation area,¹ central air conditioning, one to three fireplaces and a garage ranging in size from 399 to 520 square feet of building area. The comparables sold from May 2018 to August 2019 for prices ranging from \$542,500 to \$710,000 or from \$211.25 to \$274.66 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 comparables #1 and #3. Board of review comparable #1 has impressive updates and backs onto a golf course. Board of review comparable #3 has a finished basement and backs onto a golf course based on Redfin. Board of review comparables #4 and #5 are the appellant's comparables #1 and #2, respectively. The attorney also stated that the subject property has the smallest land area and land value of all the comparables.

¹ The board of review's grid analysis depicts comparable #3 as not having finished basement area. The rebuttal evidence submitted by the appellant discloses a partially finished basement.

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 sales in the record support a reduction in the subject's assessment is warranted.

The parties submitted six comparable sales for the Board's consideration, in which two comparables are shared by both parties. The Board gave less weight to appellant's comparable #3 as this property has a full walkout style basement and inground swimming pool, two amenities that are not shared with the subject property. The board gave less weight to appellant's comparable #2/board of review comparable #5 based on its excessive site size when compared to the subject. The Board gave less weight to the board of review comparables #1 and #3 as these properties are located on a golf course.

The Board finds the best evidence of market value to be appellant's comparable sales #1/board of review comparable sale #4 along with board of review #2. These comparables are similar to the subject in dwelling size, age and some features along with the subject having an inferior site size. These most similar comparables sold in May or June 2018 for prices of \$558,750 and \$570,000 or \$211.25 and \$237.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$556,266 or \$220.92 per square foot of living area, including land, which is below the range on a market value basis and within the range on a price per square foot basis as established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences in site size 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:

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

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