



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

APPELLANT: Laurence Hyman  
DOCKET NO.: 19-05493.001-R-1  
PARCEL NO.: 16-36-216-002

The parties of record before the Property Tax Appeal Board are Laurence Hyman, 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:** \$98,088  
**IMPR.:** \$64,762  
**TOTAL:** \$162,850

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 brick exterior construction with 2,443 square feet of living area. The dwelling was constructed in 1941. Features of the home include a basement, 2.5 bathrooms, central air conditioning, a fireplace and a 437 square foot garage. The property has a 11,950 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, along with a grid analysis on four comparable sales with two comparables located within 0.48 of a mile from the subject property. Comparables #1 through #3 are located in the same neighborhood code as the subject. The comparables have sites ranging in size from 9,550 to 30,201 square feet of land area. The comparables are improved with two-story dwellings of brick, frame or brick and frame exterior construction that range in

size from 2,494 to 2,812 square feet of living area. The dwellings were built from 1922 to 1949, with comparables #3 and #4 having effective ages of 1959 and 1973, 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 2.5-baths, 3-baths or 3.5-baths. Three comparables have central air conditioning. Each comparable has one fireplace and a garage ranging in size from 253 to 399 square feet of building area. The comparables sold from January 2018 to October 2019 for prices ranging from \$325,000 to \$690,000 or from \$115.58 to \$264.67 per square foot of living area, land included. The appellant requested that the assessment be reduced to \$126,209 reflecting a market value of approximately \$378,665 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 \$208,866. The subject's assessment reflects a market value of \$635,044 or \$259.94 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 0.50 of a mile from the subject and in the subject's neighborhood code. Board of review comparable #2 and appellant's comparable #2 are the same property. The comparables have sites ranging in size from 9,370 to 21,120 square feet of land area. Perry testified that the comparables are improved with two-story dwellings of brick, wood siding, stucco or brick and stucco exterior construction ranging in size from 2,145 to 2,693 square feet of living area. The comparables were built from 1922 to 1950. Comparable #1 has an effective age of 1973, comparable #2 has an effective age of 1959, comparable #3 has an effective age of 1942, comparable #4 has an effective age of 1969 and comparable #5 has an effective age of 1943. Each comparable has a basement with four comparables having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 359 to 480 square feet of building area. Each comparable has either a 2.5-bath or 3.5-bath. Comparable #1 has an inground swimming pool. The comparables sold from January 2018 to October 2019 for prices ranging from \$600,000 to \$710,000 or from \$248.08 to \$331.00 per square foot of living area, land included. The board of review requested that the assessment be confirmed.

The appellant's counsel submitted written rebuttal of the board of review's evidence along with Redfin sheets for comparables #1, #3 and #4. Board of review comparable #1 was "brand new top of the line upgrades" and it also has an inground swimming pool. Comparable #2 has the largest finished basement and larger land area. Comparable #3 had a total renovation, basement to be finished and the prior sale was in January 2019 for \$376,129 or \$137.32 per square foot of living area, land included. Comparable #4 was a gut rehab in 2017 and sold prior in December 2016 for \$435,000 or \$202.80 per square foot of living area, land included. Comparable #5 sold for less per square foot than the subject's value even though it has a finished basement and more land area.

**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 comparable sales for the Board's consideration with one common comparable. The Board gave less weight to the appellant's comparable #3 and #4 based on lack of a basement and/or lack of central air conditioning. The Board gave less weight to the appellant's comparable #2/board of review comparable #2 as this property is larger in land area and has an additional bathroom when compared to the subject. The Board gave less weight to the board of review's comparable #3 and #4 as these properties have been completely rehabbed based on Redfin. The Board gave less weight to the board of review comparable #1 as this property has an inground swimming pool a feature the subject lacks.

The Board finds the best evidence of market value to be the appellant's comparable #1 along with board of review comparable #5. These comparables have varying degrees of similarity when compared to the subject. These most similar comparables sold for prices of \$450,000 and \$660,000 or \$180.43 and \$245.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$635,044 or \$259.94 per square foot of living area, including land, which is above the best comparable sales in this record on a price per square foot basis and between the best comparables on a market value basis based on board of review comparable #5 being superior in living area and land area. 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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