



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

APPELLANT: Michael & Lynne Lieber
DOCKET NO.: 19-05504.001-R-2
PARCEL NO.: 16-34-412-014

The parties of record before the Property Tax Appeal Board are Michael & Lynne Lieber, 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: \$78,930
IMPR.: \$220,432
TOTAL: \$299,362

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 4,855 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 918 square foot garage. The property has a 29,380 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, a PTAX-203 Real Estate Transfer Declaration for comparable #1 disclosing it was an advertised sale and an assessment grid on four comparable sales. The comparables are located from .43 of a mile to 2.54 miles from the subject property. The comparables have sites ranging in size from 22,350 to 28,540 square feet of land area. The

comparables are improved with 2-story dwellings of brick, frame or stucco exterior construction that range in size from 4,690 to 5,508 square feet of living area. The dwellings were built from 1992 to 2001. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 817 to 1,158 square feet of building area. The comparables sold from February to August 2019 for prices ranging from \$797,500 to \$957,500 or from \$144.79 to \$198.08 per square foot of living area, land included. The appellants requested the assessment be reduced to \$245,772 reflecting a market value of approximately \$737,390 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 \$371,331. The subject's assessment reflects a market value of \$1,129,009 or \$232.55 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 four comparable sales located within 1.00 mile from the subject and comparable #2 in the subject's neighborhood code. The comparables have sites ranging in size from 11,600 to 22,090 square feet of land area. Perry testified that the comparables are improved with two-story dwellings of brick, wood siding or brick and vinyl siding exterior construction ranging in size from 3,404 to 4,275 square feet of living area. The comparables were built from 1975 to 2005 with comparable #1 having an effective age of 2005. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 440 to 712 square feet of building area. The comparables sold from June 2017 to April 2019 for prices ranging from \$745,000 to \$1,200,000. or from \$205.18 to \$280.70 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 sheet for comparable #1. Board of review comparable #1 was "stunning renovation of 1999 home brought current!" Board of review comparables #2 through #4 are dissimilar to the subject in living area differing by at least 1,000 square feet.

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 eight comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparable #1 based on its larger dwelling size and older age when compared to the subject. The Board gave less weight to the board of review comparables as comparable #1 has been totally renovated and comparables #2 through #4 are considerably smaller in dwelling size when compared to the subject. Furthermore, board of review

comparable #3 sold in June 2017, which is dated and less likely to be indicative of fair market value as of the subject's January 1, 2019. assessment date.

The Board finds the best evidence of market value to be appellants' comparable sales #2, #3 and #4 as these comparables have varying degrees of similarity when compared to the subject in age, dwelling size and features. These most similar comparables sold for prices ranging from \$800,000 to \$957,500 or from \$164.74 to \$198.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,129,009 or \$232.55 per square foot of living area, including land, which is above 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 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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