



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

APPELLANT: Daniel Mendelson  
DOCKET NO.: 19-05511.001-R-2  
PARCEL NO.: 17-31-103-007

The parties of record before the Property Tax Appeal Board are Daniel Mendelson, 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 **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:** \$127,776  
**IMPR.:** \$239,973  
**TOTAL:** \$367,749

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 4,680 square feet of living area. The dwelling was constructed in 1938 and has an effective age of 1968. Features of the home include a basement with finished area, central air conditioning, three fireplaces and an attached 754 square foot garage. The home also includes five full bathrooms and two half bathrooms (5.2 bathrooms). The property has a 18,310 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, a listing sheet for comparable #4 and an assessment grid on four comparable sales. Comparables #1, #3 and #4 are located within .58 of a mile from the subject property along with comparable #4 being in same neighborhood code as the subject. The comparables have sites ranging in size from 21,870 to 49,690 square feet of land area. The

comparables are improved with three two-story dwellings and one part two-story and part three-story dwelling of brick, stone or stucco exterior construction. The dwellings were built from 1929 to 1941 with comparable #1 having an effective age of 1955, comparable #2 having an effective age of 1941, comparable #3 having an effective age of 1953 and comparable #4 having an effective age of 1963. Three comparables have a basement with finished area and one comparable has a concrete slab foundation. Each comparable has central air conditioning, three or four fireplaces and an attached garage ranging in size from 351 to 456 square feet of building area.<sup>1</sup> Comparable #1 has three full bathrooms and two half bathrooms (3.2 bathrooms); comparable #2 has four full bathrooms and two half bathrooms (4.2 bathrooms); comparable #3 has four full bathrooms and one half bathroom (4.1 bathrooms) and comparable #4 has four full bathrooms and three half bathrooms (4.3 bathrooms). The comparables sold or were listed from March 2018 to November 2019 for prices ranging from \$805,000 to \$999,000 or from \$162.15 to \$173.82 per square foot of living area, land included. The appellant requested the assessment be reduced to \$245,445 reflecting a market value of approximately \$736,409 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 \$367,749. The subject's assessment reflects a market value of \$1,118,118 or \$238.91 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 is Jack Perry.

In support of its contention of the correct assessment the board of review submitted a PTAX-203 Illinois Real Estate Transfer Declaration of the subject property that disclosed the subject property was purchased on June 15, 2016, for a sale price of \$1,275,000 or \$272.44 per square foot of living area, land included. The board of review also submitted a property record card of the subject property and a grid analysis of three comparable sales located within .48 of a mile from the subject property. Each comparable is in the subject's neighborhood. The comparables have sites ranging in size from 13,670 to 15,000 square feet of land area. The comparables are improved with two-story dwellings of stone or brick and wood siding that range in size from 3,792 to 4,413 square feet of living area. The dwellings were built from 1927 to 1951 with comparable #1 having an effective age of 1977, comparable #2 having an effective age of 1967 and comparable #3 having an effective age of 1946. Each comparable has a basement with finished area, central air conditioning, two or three fireplaces and an attached or detached garage ranging in size from 360 to 631 square feet of building area. Comparable #1 has five full bathrooms and one half bathroom (5.1 bathrooms); comparable #2 has four full bathrooms and one half bathroom (4.1 bathrooms) and comparable #3 has three full bathrooms and one half bathroom (3.1 bathrooms). The comparables sold from May 2018 to August 2019 for prices ranging from \$950,000 to \$1,156,000 or from \$236.80 to \$289.87 per square foot of living area, land included. The Board of review request that the assessment be confirmed.

Perry testified that appellant's comparable #1 had leaks or material defects in the roof, ceiling or chimney at the time of the sale and appellant's comparable #2 had flooding or reoccurring leakage problems in the crawl space or basement at the time of the sale.

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<sup>1</sup> The additional detailed information not listed on the grid, was obtained from the property record card submitted by the appellant.

The appellant submitted written rebuttal describing the differences between the subject and the board of review comparables. The appellant also disclosed that the subject property had a quality grade of "VG" and that homes with the quality grade of "EX" would be valued at 15 percent premium per square foot when compared to homes with the quality grade of "VG". There was no documentation submitted to support this claim. The board of review comparables #1 and #3 are dissimilar to the subject in living area and comparable #2 had an addition in 2009 with a permit amount of \$750,000. The appellant's comparables #1 through #3 are more similar to the subject in living area and comparable #4 is larger in dwelling size and land but sold for less than the subject.

During closing arguments, appellant's counsel objected to the information that was testified by Mr. Perry regarding disclosures on appellant's comparables #1 and #2. Those were not provided to the appellant's attorney prior to today so there was no opportunity to investigate, review and respond. At the hearing the Administrative Law Judge reserved ruling on the objection.

The Board sustains the objection and will not give any consideration or weight to the testimony provided by Mr. Perry regarding the condition of the appellant's comparables #1 and #2 as of the date of the sale, as there were no copies of the property record disclosures submitted as evidence with the original board of review filing.

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

The parties submitted seven comparable sales along with the sale of the subject property for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3 as this property is a different design and/or has a concrete slab foundation when compared to the subject. The Board gave less weight to the appellant's comparable #4 as this property is considerably larger in land area and dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #2 along with the board of review comparable sales. These most similar comparables sold for prices ranging from \$850,000 to \$1,156,000 or from \$173.82 to \$289.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,118,118 or \$238.91 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. In addition, the subject's June 2016 sale of \$1,275,000 which is dated, supports the subject's estimated market value as reflected by its assessment. After considering adjustments to the comparable sales for differences such as basement size, amount of finished basement, number of bathrooms and garage size 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:

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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