



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

APPELLANT: Arthur Evans
DOCKET NO.: 19-05519.001-R-1
PARCEL NO.: 16-26-302-012

The parties of record before the Property Tax Appeal Board are Arthur Evans, 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: \$88,708
IMPR.: \$157,967
TOTAL: \$246,675

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 construction with 3,166 square feet of living area. The dwelling was constructed in 1980 with an effective age of 1988. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 1,015 square foot garage. The property has a 14,100 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, Redfin sheets for comparables #1 and #3 along with a grid analysis on four comparable sales located within 2.36 miles from the subject property. Comparable #1 is in the same neighborhood code as the subject. The comparables have sites ranging in size from 14,200 to 24,900 square feet of land area. The comparables are improved with one-story dwellings of brick or brick and stone exterior construction that range in size from

3,234 to 4,721 square feet of living area. The dwellings were built from 1946 to 1988, with comparables #3 and #4 having effective ages of 2004 and 1970, respectively, based on information obtained from the property record cards. Each comparable has a basement with three comparables having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 500 to 648 square feet of building area. The comparables sold from July 2018 to July 2019 for prices ranging from \$620,500 to \$800,000 or from \$169.46 to \$216.28 per square foot of living area, land included. The appellant requested that the assessment be reduced to \$179,030 reflecting a market value of approximately \$537,144 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 \$263,390. The subject's assessment reflects a market value of \$800,821 or \$252.94 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.

The board of review submitted a Multiple Listing Service (MLS) sheet for the subject property that disclosed the property was listed for sale from July 18, 2019, for a price of \$999,000. The price was reduced to \$949,000 and removed from the market October 1, 2019. Perry testified that the subject sold in July 2021 for a price of \$806,250.

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 0.33 of a mile from the subject and in the subject's neighborhood code. The comparables have sites ranging in size from 14,880 to 26,900 square feet of land area. Perry testified that the comparables are improved with one-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 3,010 to 3,628 square feet of living area. The comparables were built from 1954 to 1981. Comparable #1 has an effective age of 2000 and comparable #2 has an effective age of 1979. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and three comparables each has a garage ranging in size from 538 to 783 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from September 2018 to July 2019 for prices ranging from \$715,000 to \$945,000 or from \$232.22 to \$265.45 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, #2 and #4. Board of review comparable #1 was "beautifully renovated throughout." Comparable #2 was fully renovated and prior to renovation sold September 2017 for \$400,000. Comparable #3 is dissimilar in age to the subject. Comparable #4 has a large, finished walkout, larger land size and inground swimming pool.

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 eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #3 and #4 based on lack of a finished basement and/or larger dwelling size. The Board gave less weight to the board of review's comparable #1 and #2 as these properties have been completely rehabbed based on Redfin. The Board gave less weight to the board of review comparable #4 as this property has an inground swimming pool a feature the subject lacks. Furthermore, less weight was given to the sale of the subject property in July 2021, as this property sold 30 months after the assessment date of January 1, 2019.

The Board finds the best evidence of market value to be the remaining comparables. These comparables are similar in dwelling size and features. These most similar comparables sold for prices ranging from \$620,500 to \$755,000 or from \$190.11 to \$250.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$800,821 or \$252.94 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Arthur Evans, by attorney:
Mendy L. Pozin
Attorney at Law
2720 Dundee Road
Suite 284
Northbrook, IL 60062

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085