



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

APPELLANT: David Shaw
DOCKET NO.: 19-05554.001-R-1
PARCEL NO.: 16-23-201-004

The parties of record before the Property Tax Appeal Board are David Shaw, 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: \$139,103
IMPR.: \$98,684
TOTAL: \$237,787

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 2-story dwelling of brick and frame exterior construction with 4,112 square feet of living area. The dwelling was constructed in 1925 with an effective age of 1937. Features of the home include an unfinished basement,¹ central air conditioning, two fireplaces and an attached 462 square foot garage. The property has a 21,180 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 three

¹ There is a discrepancy with the subject property having finished area in the basement. The appellant's grid analysis depicts no finish, whereas the board of review's grid analysis and property record card depicts 1,253 square feet of rec room. The board of review submitted the Multiple Listing Service (MLS) sheet for the subject property, which in the remarks indicated that the subject has an unfinished basement as of the January 2021 sale.

comparables located within 1.35 of a mile from the subject property. The comparables have sites ranging in size from 26,956 to 47,000 square feet of land area. The comparables are improved with one 1.5-story dwelling, two 2-story dwellings and one 2.5-story dwelling of frame, stucco or stone exterior construction that range in size from 4,080 to 4,890 square feet of living area. The dwellings were built from 1908 to 1939, with comparable #2 through #4 having effective ages of 1930, 1924 and 1941, 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 to three fireplaces and a detached or attached garage ranging in size from 374 to 616 square feet of building area with comparable #1 having two garages with a total of 990 square feet of building area. The comparables sold from August 2017 to November 2019 for prices ranging from \$705,000 to \$975,000 or from \$172.30 to \$229.95 per square foot of living area, land included. The appellant requested that the assessment be reduced to \$208,286 reflecting a market value of approximately \$624,920 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 \$261,771. The subject's assessment reflects a market value of \$795,898 or \$193.56 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 a copy of the Multiple Listing Service (MLS) sheet for the subject property that sold in January 2021 for a price of \$890,000. The board of review also submitted the subject's property record card along with a grid analysis on four comparable sales located within 0.50 of a mile from the subject and in the subject's neighborhood code. The comparables have sites ranging in size from 11,280 to 49,630 square feet of land area. Perry testified that the comparables are improved with three 2-story dwellings and one 2.5-story dwelling of brick, wood siding, or dryvit exterior construction ranging in size from 3,515 to 4,213 square feet of living area. The comparables were built from 1924 to 2006. Comparable #1 has an effective age of 1977, comparable #2 has an effective age of 1997 and comparable #3 has an effective age of 1954. Each comparable has a basement with finished area and comparable #1 has a walk-out style basement. Each comparable has central air conditioning, one or three fireplaces and a detached or attached garage ranging in size from 420 to 609 square feet of building area. The comparables sold from January 2018 to October 2019 for prices ranging from \$852,500 to \$1,200,000 or from \$210.65 to \$284.83 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 comparable #3. In rebuttal, appellant's counsel argued that the board of review comparable #1 was dissimilar in age, has a walk-out basement and twice as much land area as the subject; comparable #2 is dissimilar in age; comparable #3 was built by a noted architect and remodeled and comparable #4 is dissimilar in age. Also submitted was a "ias World" sheet of the subject property stating "PER SITE VISIT NO 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 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 #1 along with board of review comparable #1 as these properties have over twice the amount of land area when compared to the subject. The Board gave less weight to the board of review comparables #2, #3 and #4 as these comparables are dissimilar in age and/or renovated per Redfin when compared to the subject. Furthermore, less weight was given to the sale of the subject property in January 2021, as this property sold 24 months after the assessment date of January 1, 2019.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #3 and #4. These comparables have varying degrees of similarity when compared to the subject in location, land area, dwelling size, and some features, whereas two of the comparables are superior to the subject based on basement finished area. Furthermore, one comparable sale is dated, but is the only comparable submitted without finished basement area. These most similar comparables sold for prices ranging from \$705,000 to \$850,000 or from \$172.30 to \$173.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$795,898 or \$193.56 per square foot of living area, including land, which is within the range on a market value basis but over the range on a per square foot basis as 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:

November 21, 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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