



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

APPELLANT: James Eisenberg
DOCKET NO.: 19-05561.001-R-1
PARCEL NO.: 16-25-104-012

The parties of record before the Property Tax Appeal Board are James Eisenberg, 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: \$208,022
IMPR.: \$77,116
TOTAL: \$285,138

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 part 1-story and part 1.5-story dwelling of brick exterior construction with 4,137 square feet of living area. The dwelling was constructed in 1951 with an effective age of 1960.¹ Features of the home include an unfinished basement,² central air conditioning, two fireplaces and a 594 square foot garage. The property has a 45,250 square foot site and is located in Highland Park, Moraine Township, Lake County.

¹ Effective age is depicted on the grid analysis and property record card submitted by the board of review.

² The board of review grid analysis and property record card dated 4/19/2021 depict the subject property having a 1,996 square foot basement with finished area. The appellant's attorney made a statement and submitted rebuttal evidence showing a corrected property record card after the township assessor made an inspection of the subject property. The attached corrected property record card is dated 6/9/2021 which includes an unfinished 1,073 square foot basement. The Board finds the corrected property record card has more accurate information after inspection with the corrected basement size and no basement finish.

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 information on three comparable sales. Two of the comparables are located within 2.00 miles of the subject property and none of the comparables are in the subject's neighborhood code. The comparables have sites ranging in size from 19,020 to 44,118 square feet of land area. The comparables are improved with 2, one-story dwellings and 1, two-story dwelling of brick and stone, brick and frame or brick exterior construction that range in size from 4,298 to 5,470 square feet of living area. The dwellings were built from 1946 to 1966 with comparable #1 having an effective age of 1970 and comparable #2 has an effective age of 1963. Each comparable has a basement with two comparables having a finished recreation area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 500 to 651 square feet of building area. The comparables sold from November 2018 to November 2019 for prices ranging from \$800,000 to \$975,000 or from \$169.46 to \$203.58 per square foot of living area, land included. The appellant requested the assessment be reduced to \$262,135 reflecting a market value of approximately \$786,484 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 \$349,965. The subject's assessment reflects a market value of \$1,064,047 or \$257.20 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 for the board of review is Jack Perry.

Perry testified that the subject property had permits taken out in the years 2015 and 2000 for driveway, electrical and an addition. Perry testified that comparable #2 was an "as is estate sale" per the MLS which was not submitted.

In support of its contention of the correct assessment the board of review submitted a copy of the subject's property record card and a grid analysis on three comparable sales. The comparables are located within 1.14 miles of the subject property and none of the comparables are located in the subject's neighborhood code. The comparables have sites ranging in size from 21,980 to 47,000 square feet of land area. The comparables are improved with 1, one-story dwelling and 2, two-story dwellings of stone and wood siding, brick and wood siding or wood siding exterior construction ranging in size from 3,549 to 4,240 square feet of living area. The comparables were built from 1920 to 1954 with comparable #1 having an effective age of 1958 and comparable #3 having an effective age of 1946. Each comparable has a basement with finished recreation area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 374 to 548 square feet of building area. Comparable #2 also has a detached garage with 616 square feet of building area. The comparables sold from April to August 2018 for prices ranging from \$975,000 to \$1,165,000 or from \$229.95 to \$328.26 per square foot of living area, land included. The board of review requested that the assessment be confirmed.

The appellant's attorney submitted written rebuttal disclosed errors in the board of reviews description of the subject property. A new property record card was submitted with the errors corrected in basement size and no basement finish.

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 evidence in the record supports a reduction in the subject's assessment.

The parties submitted six comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3 along with the board of review comparables #1 and #3 as the comparables have a considerably smaller site size and either a smaller or larger dwelling size.

The Board finds the best evidence of market value to be appellant's comparable sale #2 along with board of review comparable sale #2. These two comparables are relatively similar to the subject in site size, dwelling size and some features with the exception of board of review comparable #2 which is inferior to the subject in age and superior in basement size, has a finished basement and a detached garage when compared to the subject. The Board finds this comparable would require an upward adjustment for inferior age and a downward adjustment for these superior amenities being basement size, basement finish and detached garage. These most similar comparables sold for prices of \$875,000 and \$975,000 or \$203.58 and \$229.95 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,064,047 or \$257.20 per square foot of living area, including land, which is above 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: January 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

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