



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

APPELLANT: Sheldon Stillman  
DOCKET NO.: 19-05583.001-R-1  
PARCEL NO.: 16-26-218-008

The parties of record before the Property Tax Appeal Board are Sheldon Stillman, 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:** \$108,608  
**IMPR.:** \$226,761  
**TOTAL:** \$335,369

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 5,023 square feet of living area. The dwelling was constructed in 2007. Features of the home include a basement with 3,327 square feet of finished area, central air conditioning, two fireplaces and a 704 square foot garage. The property has a 25,200 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant appeared through counsel before the Property Tax Appeal Board contending overvaluation as the basis of the appeal.<sup>1</sup> In support of this argument the appellant submitted property record cards and a grid analysis on four comparable sales with three of the comparables located within .90 of a mile to the subject property. Comparables #1 and #2 are located in the same neighborhood code as the subject. The comparables have sites ranging in size from 22,350

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<sup>1</sup> A consolidated hearing was held under Docket Nos. 19-05583.001-R-1 and 20-01573.001-R-1. Individual decisions will be rendered for each parcel with the applicable evidence presented.

to 29,633 square feet of land area. The comparables are improved with two-story dwellings of brick or stucco exterior construction that range in size from 4,690 to 5,198 square feet of living area. The dwellings were built from 1995 to 2003, with comparable #2 having effective age of 2001, based on information obtained from the property record card. Each comparable has a basement with finished area ranging in size from 1,630 to 2,202 square feet. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 756 to 864 square feet of building area. The comparables sold from May to December 2019 for prices ranging from \$800,000 to \$1,076,125 or from \$164.74 to \$207.03 per square foot of living area, land included. The appellant requested that the assessment be reduced to \$325,509 reflecting a market value of approximately \$976,625 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 \$398,451. The subject's assessment reflects a market value of \$1,211,465 or \$241.18 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, Mass Appraisal Specialist, represented the board of review.

In support of its contention of the correct assessment the board of review submitted an appraisal<sup>2</sup> of the subject property as of January 1, 2019, the subject's property record card along with a grid analysis on four comparable sales<sup>3</sup> located within 0.80 of a mile from the subject and three comparables have the same neighborhood code as the subject. The board of review and the appellant share one comparable sale. Board of review comparable #4 is the same as appellant's comparable #1. The comparables have sites ranging in size from 16,970 to 28,460 square feet of land area. Perry testified that the comparables are improved with two-story dwellings of brick or dryvit and stone exterior construction ranging in size from 4,720 to 5,774 square feet of living area. The comparables were built from 1995 to 2001 with comparable #2 having an effective age of 2002. Each comparable has a basement with finished area ranging in size from 1,200 to 2,006 square feet. Each comparable has central air conditioning, two or three fireplaces and a garage ranging in size from 546 to 845 square feet of building area. Comparable #2 has an inground swimming pool and bath house. The comparables sold from April 2018 to June 2019 for prices ranging from \$957,500 to \$1,425,000 or from \$186.61 to \$249.03 per square foot of living area, land included. The board of review offered to stipulate to a revised total assessment of \$396,627.

Perry testified that the subject property is superior to all the comparables submitted by both parties in age, basement size and finished basement area.

In oral rebuttal, the appellant's counsel stated that board of review comparable #1 has a walk-out basement yet sold for less per square foot than the subject is currently valued. Counsel argued that board of review comparable #2 is 751 square feet larger than the subject, has seven full bathrooms and an inground swimming pool with bath house. Board of review comparable #3 is 400 square feet larger than the subject, when compared to the appellant's comparables #1 and #2

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<sup>2</sup> The board of review submitted an appraisal of the subject property. The appraiser was not present at the hearing to provide testimony and be cross-examined regarding the appraisal methodology and the final value conclusion.

<sup>3</sup> The board of review submitted the same sales that were used in the appraisal that has been submitted.

which differ by 108 and 167 square feet, respectively. Board of review comparable #4 is also the same property as appellant's comparable #1.

### **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 board of review submitted an appraisal along with a grid analysis of the four sales used in the appraisal. The Board finds the appellant's appraiser was not present at the hearing to provide direct testimony or be cross-examined regarding the appraisal methodology and final value conclusion. In Novicki v. Department of Finance, 373 Ill.342, 26 N.E.2d 130(1940), the Supreme Court of Illinois stated, “[t]he rule against hearsay evidence, that a witness may testify only as to facts within his personal knowledge and not as to what someone else told him, is founded on the necessity of an opportunity for cross-examination, and is basic and not a technical rule of evidence.” Novicki, 373 Ill. at 344. In Oak Lawn Trust & Savings Bank v. City of Palos Heights, 115 Ill.App.3d 887, 450 N.E.2d 788, 71 Ill.Dec. 100 (1st Dist. 1983) the appellate court held that the admission of an appraisal into evidence prepared by an appraiser not present at the hearing was in error. The court found the appraisal was not competent evidence stating: “it was an unsworn ex parte statement of opinion of a witness not produced for cross-examination.” This opinion stands for the proposition that an unsworn appraisal is not competent evidence where the preparer is not present to provide testimony and be cross-examined. Based on this case law, the Board gives the conclusion of value contained in the appraisal no weight. The appraiser was not present at the hearing to be cross-examined with respect to the appraisal methodology, the selection of the comparables, the adjustment process and the ultimate conclusion of value. However, the Board will examine the raw sales data contained in this record.

The parties submitted seven suggested comparable sales for the Board's consideration. The parties shared one comparable sale with the appellant's comparable #1 being the same property as the board of review comparable #4. The Board gave less weight to the board of review comparable #2 as this property has an inground swimming pool and bath house a feature the subject property does not enjoy.

The Board finds the best evidence of market value to be the remaining comparables. These comparables have varying degrees of similarity in location, land area, dwelling size, age and features. These most similar comparables sold for prices ranging from \$800,000 to \$1,350,000 and from \$164.74 to \$249.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,211,465 or \$241.18 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Of the six comparables only one had a sale price above the market value reflected by the subject's assessment. Therefore, 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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