



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

APPELLANT: Gregg & Michelle Menaker
DOCKET NO.: 19-05589.001-R-2
PARCEL NO.: 16-36-308-006

The parties of record before the Property Tax Appeal Board are Gregg & Michelle Menaker, the appellants, 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: \$76,433
IMPR.: \$213,652
TOTAL: \$290,085

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 and frame exterior construction with 4,523 square feet of living area. The dwelling was constructed in 2008. Features of the home include a basement with 1,871 square feet of finished area, central air conditioning, a fireplace and a 606 square foot garage. The subject has a quality grade of "VG." The property has a 14,950 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants appeared through counsel before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellants submitted property record cards and a grid analysis on four comparable sales located within 2.23 miles to the subject property.

The appellants' counsel in describing the appellants' comparables stated "in our brief, based upon an informal discussion with the former Appraiser for the Board of Review suggested that the rule of thumb may be that a property with a quality grade of excellent would be valued at 15 percent." Jack Perry, representing the board of review, objected based on hearsay. Perry stated, "I have actually talked to the person that he is speaking of, and that person denies having that conversation, or the attorney may be misremembering the conversation." The Administrative Law Judge took the objection under advisement.

The comparables have sites ranging in size from 13,020 to 28,540 square feet of land area. The comparables are improved with two-story dwellings of brick, stucco or frame and brick exterior construction that range in size from 3,752 to 5,131 square feet of living area. The dwellings were built from 1995 to 2004, with comparable #3 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 1,437 to 2,202 square feet. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 460 to 864 square feet of building area. Each comparable has a quality grade of "EX". The comparables sold from November 2018 to August 2019 for prices ranging from \$750,000 to \$957,500 or from \$164.74 to \$199.89 per square foot of living area, land included. The appellants requested that the assessment be reduced to \$210,781 reflecting a market value of approximately \$632,406 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 \$336,176. The subject's assessment reflects a market value of \$1,022,122 or \$225.98 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.

The board of review submitted written rebuttal regarding the appellants' comparables. The board of review argued that each comparable was in a different neighborhood with two comparables being over two miles away and two comparables being almost two miles from the subject property. Each comparable has a different "QG" code when compared to the subject. Comparable #3 took out a permit for a tennis court after the sale. The board of review comparables are in the subject's neighborhood of only 24 houses built between 2000-2010 with only two sales.

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 five comparable sales located within 0.46 of a mile from the subject with four comparables having the same neighborhood code as the subject. Also, three comparables are located on the same street as the subject. The comparables have sites ranging in size from 9,010 to 24,150 square feet of land area. Perry testified that the comparables are improved with two-story dwellings of brick, wood siding, brick and wood siding or brick and stucco exterior construction ranging in size from 3,125 to 5,144 square feet of living area. The comparables were built from 1995 to 2018. Each comparable has a basement with finished area ranging in size from 1,162 to 1,871 square feet. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 391 to 816 square feet of building area. The comparables sold from June 2017 to October 2019 for prices ranging from

\$799,895 to \$1,200,000 or from \$233.28 to \$262.27 per square foot of living area, land included. The board of review requested that the assessment be confirmed.

The appellants' counsel 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. Counsel argued board of review comparable #1 sold in 2017 and is not a reliable indicator of the subject's value as the other comparables, all which sold within one year of the valuation date. Counsel contends comparables #2, #4 and #5 are dissimilar in dwelling size when compared to the subject. Counsel asserted comparable #3 is dissimilar to the subject, as this property sold as new construction. The appellants' counsel also addressed the board of review's rebuttal by disclosing that the appellants' comparables are not in the subject's neighborhood, but they are all located west of Green Bay Road, like the subject and are in a superior location due to the subject being located on Marion Avenue which is the first street north of Lake Cook Road.

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.

Initially, with respect to the hearsay objection presented by the board of review, the Board overrules the objection, finding the objection goes to the weight to be given the evidence and its admissibility.

The parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to the board of review comparables as comparable #1 sold in 2017, which occurred less proximate to the assessment date at issue, and comparables #2, #4 and #5 are considerably smaller in dwelling size when compared to the subject. The Board gave less weight to the board of review comparable #3 based on this property being new construction when compared to the subject.

The Board finds the best evidence of market value to be the appellants' comparable sales. These comparables are most similar in age, dwelling size and features. These most similar comparables sold for prices ranging from \$750,000 to \$957,500 or from \$164.74 to \$199.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,022,122 or \$225.98 per square foot of living area, including land, which is above the range as established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences in dwelling size 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: December 19, 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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