



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

APPELLANT: David Brown  
DOCKET NO.: 19-05595.001-R-1  
PARCEL NO.: 16-36-403-025

The parties of record before the Property Tax Appeal Board are David Brown, 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 **No Change** 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:** \$70,472  
**IMPR.:** \$82,852  
**TOTAL:** \$153,324

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 exterior construction with 2,178 square feet of living area. The dwelling was constructed in 1963. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 462 square foot garage. The property has a 9,110 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. In support of this argument the appellant submitted property record cards and a grid analysis on three comparable sales located from .18 to .34 of a mile from the subject property and the same neighborhood code. The comparables have sites ranging in size from 11,410 to 22,640 square feet of land area. The comparables are improved with one-story dwellings of brick or frame and brick exterior construction that range in size from 1,762 to 2,520 square feet of living area. The dwellings were built in 1952 or 1954. Each

comparable has a basement with two comparables having finished area, central air conditioning, a fireplace and a garage ranging in size from 220 to 484 square feet of building area. The comparables sold in either July 2017 or May 2018 for prices ranging from \$315,000 to \$578,000 or from \$178.77 to \$229.37 per square foot of living area, land included. The appellant requested the assessment be reduced to \$100,001 reflecting a market value of approximately \$300,033 at the statutory level of assessments of 33.33%.

The appellant's counsel argued that the subject property had the smallest land area of all the comparables submitted.

The appellant's counsel was questioned about the sale of the subject in October 2016 for a price of \$560,000 and why did he believe that the property was worth \$300,000 as of January 1, 2019. Counsel responded that it is based on the current sales submitted and that he was willing to go to a negotiated price of \$400,000 but it was declined.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$153,324. The subject's assessment reflects a market value of \$466.172 or \$214.04 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 the subject's property record card along with information on three comparable sales located from .15 of a mile to .34 of a mile to the subject property and in the same neighborhood code. The board of review and the appellant are sharing a common property. Board of review comparable #1 is the same as appellant's comparable #1. The comparables have sites ranging in size from 10,770 to 22,640 square feet of land area. The comparables are improved with one-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 1,754 to 2,520 square feet of living area. The comparables were built from 1952 to 1957. Each comparable has a basement with two comparables having finished area, central air conditioning, a fireplace and a garage ranging in size from 294 to 1,035 square feet of building area. The comparables sold from May 2018 to August 2019 for prices ranging from \$499,000 to \$578,000 or from \$232.55 to \$284.49 per square foot of living area, land included. The board of review requested that the assessment be confirmed.

Under cross-examination, Perry acknowledges that the land assessments were from the Moraine Township Assessor.

In closing arguments, the appellant's counsel argued that the subject property has the smallest land area and speculated that the subject property would be less valuable.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the five comparables submitted by both parties with one common comparable and one comparable being slightly dated. These comparables are all located in the appellant's neighborhood. These comparables have varying degrees of similarity in lot size whereas the subject is the smallest in size, dwelling size, age and features with two comparables not having finished basement area when compared to the subject's finished basement area. These most similar comparables sold for prices ranging from \$315,000 to \$578,000 or from \$178.77 to \$284.49 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$466,172 or \$214.04 per square foot of living area, including land, which is within the range of the best comparable sales in this record. Furthermore, the subject property sold October 2016 for \$560,000 which is approximately \$100,000 more than its current market value. 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 supported. Based on this evidence the Board finds a reduction in the subject's assessment is not 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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