



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

APPELLANT: Gordon & Carol Derman
DOCKET NO.: 19-05625.001-R-1
PARCEL NO.: 16-26-109-010

The parties of record before the Property Tax Appeal Board are Gordon & Carol Derman, 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 **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: \$104,806
IMPR.: \$71,700
TOTAL: \$176,506

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 wood siding exterior construction with 2,763 square feet of living area. The dwelling was constructed in 1949. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a garage containing 399 square feet of building area. The property has an approximately 36,050 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants appeared before the Property Tax Appeal Board by counsel Mendy Pozin contending overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales. The comparables consist of two-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,402 to 3,077 square feet of living area. The homes were built from 1937 to 1966. Each

dwelling has one or two fireplaces, a basement with three having finished area, and a garage ranging in size from 323 to 483 square feet of building area. Three of the comparables have central air conditioning. The parcels range in size from 11,450 to 16,000 square feet of land area. The comparables sold from June 2018 to December 2019 for prices ranging from \$275,000 to \$353,000 or from \$107.25 to \$136.77 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$121,867, for an estimated market value of \$365,638 or \$132.33 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

At hearing, the appellants' counsel noted that the subject has a quality grade of good and the appellants' comparables have quality grades of good or very good. Appellants' counsel stated that the subject is unimproved based on its effective age. Counsel then argued that appellants' comparable #1 was similar in dwelling size to the subject and did not have any renovations, and that comparable #2 has the same quality grade as the subject, a similar dwelling size, a similar age, and no renovations based on its effective age. Counsel stated that comparable #3 has a similar dwelling size, a superior age, and has not had any renovations based on its effective age. Finally, counsel argued that comparable #4 has the same quality grade, a similar dwelling size, a similar age, and has not had any renovations based on its effective age.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$176,506. The subject's assessment reflects a market value of \$536,656 or \$194.23 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, appeared on behalf of the Lake County Board of Review and stated that the subject has a significantly larger lot and land value than all comparables in the record. Mr. Perry noted that appellants' comparables #3 and #4 are located over a mile away in a different assessment neighborhood than the subject and that appellants' comparables #1 and #2 are located adjacent to a busy street. Mr. Perry argued that the Multiple Listing Service (MLS) listing sheet¹ for appellants' comparable #1 includes the statement "bring your contractor," and the MLS listing for appellants' comparable #2 describes the property as a tear-down and that the "home needs everything." Mr. Perry stated that appellants' comparable #3 was an "as-is" sale and comparable #4 was torn down after the purchase and then advertised as a land sale, rendering the salient characteristics of the home irrelevant for this appeal. Finally, Mr. Perry stated that the subject's 2017 rental listing mentions that it has a walk-out basement, but was unable to confirm the accuracy of that statement. Mr. Perry challenged the assertion by counsel that the subject had not been renovated as he believed it was unlikely that a property would meet rental standards if it had not had any renovations made to it.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of stucco, stucco and stone, stone and wood siding, or brick and vinyl siding exterior construction ranging in size from 3,231 to 3,341 square

¹ No MLS listing sheets were submitted as a part of either party's evidence nor were any MLS listing sheets tendered at hearing for inclusion in the record.

feet of living area. The dwellings were built from 1928 to 1965, with comparables #1, #3, and #4 having effective ages of 1964, 1944, and 1964, respectively. Each dwelling has central air conditioning, one or two fireplaces, and a basement with three having finished area. Three of the comparables each have a garage ranging in size from 420 to 640 square feet of building area. The parcels range in size from 12,490 to 17,390 square feet of land area. The comparables sold from June 2018 to June 2019 for prices ranging from \$622,000 to \$745,000 or from \$188.09 to \$230.58 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellant's counsel reiterated his written rebuttal filing, specifically arguing that appellants' comparables #1 through #3 are similar to the subject in age, have not been rehabbed like the subject, that there is no evidence that they have been rehabbed, and that the board of review comparables are all superior in quality grade, are all more dissimilar in dwelling size than the appellants' comparables, are all dissimilar due to actual age or effective age increases, and board of review comparable #4 has a superior location adjacent to a golf course.

In surrebuttal by the board of review, Mr. Perry noted that the subject was rented out three years ago, and so in his opinion it must have been in a suitable condition in order to be offered for rent, and that there was no evidence submitted by the appellants regarding the subject's condition.

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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellants' comparable #2 due to its lack of finished basement area when compared to the subject. The Board gives reduced weight to appellants' comparable #3 due to its newer age when compared to the subject. The Board also gives reduced weight to board of review comparables #2 through #4 due to their differences in dwelling size, lack of finished basement area, and/or lack of a garage when compared to the subject.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #4 along with board of review comparable sale #1, which are more similar to the subject in dwelling size, location, and features, noting that adjustments would be necessary for differences in parcel size, central air conditioning, and/or finished basement area. These most similar comparables sold for prices ranging from \$330,000 and \$745,000 or from \$107.25 to \$230.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$536,656 or \$194.23 per square foot of living area, including land, which is bracketed by the best comparable sales in this record, and appears justified given its substantially larger land area than any of the comparables presented by the parties. Based on this evidence and after considering adjustments

to the best comparables for these differences, 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

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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Gordon & Carol Derman, by attorney:
Mendy L. Pozin
Attorney at Law
2720 Dundee Road
Suite 284
Northbrook, IL 60062

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085