



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

APPELLANT: Peter Karmin
DOCKET NO.: 19-05629.001-R-2
PARCEL NO.: 17-31-302-176

The parties of record before the Property Tax Appeal Board are Peter Karmin, 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: \$595,304
IMPR.: \$598,304
TOTAL: \$1,193,608

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 stone and wood siding exterior construction with 6,680 square feet of living area. The dwelling was constructed in 2007. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a garage containing 801 square feet of building area. The property has a 45,920 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant appeared before the Property Tax Appeal Board by counsel Mendy Pozin contending assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code as the subject property. The comparables consist of two-story dwellings of brick, stone, or wood siding exterior construction ranging in size from 6,329 to 11,217 square feet of living area. The homes were built from 1998 to 2006. Each dwelling has central air conditioning, one or two fireplaces, a basement with finished area, and a garage

ranging in size from 888 to 1,456 square feet of building area. Comparables #1 and #2 each have an inground swimming pool. The comparables have improvement assessments ranging from \$250,241 to \$361,088 or from \$26.60 to \$57.05 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$306,835 or \$45.93 per square foot of living area.

At hearing, the appellant's counsel stated that all of the appellant's comparables are newer construction lakefront properties. Counsel argued that appellant comparables #1 and #2 are larger in dwelling size and superior in features to the subject, yet their improvement assessments are lower than the subject's improvement assessment. Counsel noted that appellant comparable #3, which is similar in dwelling size to the subject, had a lower improvement assessment than the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,193,608. The subject property has an improvement assessment of \$598,304 or \$89.57 per square foot of living area.

Jack Perry, Mass Appraisal Specialist, appeared on behalf of the Lake County Board of Review and argued that appellant comparables #1 and #2 were dissimilar in dwelling size to the subject and that appellant comparable #3 was dissimilar in age to the subject. Mr. Perry argued that appellant comparable #3 has an inferior quality grade and one less full bathroom than the subject.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same neighborhood code as the subject. Board of review comparable #4 is the same property as appellant comparable #1. The comparables consist of two-story dwellings of stone or brick and stucco exterior construction that were built in either 2006 or 2008. The homes range in size from 6,861 to 8,688 square feet of living area. Each dwelling has central air conditioning, two to five fireplaces, a basement with finished area with one being a walk-out, and a garage ranging in size from 626 to 1,456 square feet of building area. Comparables #1, #2, and #4 each have an inground swimming pool. The comparables have improvement assessments ranging from \$250,241 to \$700,000 or from \$28.80 to \$91.76 per square foot of living area. Based on this evidence the board of review requested the subject's assessment be confirmed.

In rebuttal, appellant's counsel reiterated his written rebuttal submission, arguing that board of review comparable #1 was superior to the subject in exterior construction, bathroom count, fireplaces, and inground swimming pool. Counsel contended that board of review comparable #2 was also superior in exterior construction, fireplaces, walk-out basement, inground swimming pool, and has an enclosed porch, a feature not included in the board of review's grid. Counsel then argued that board of review comparable #3 was superior in exterior construction, bathroom count, fireplaces, and has a larger basement. Finally, counsel noted that the assessment for appellant comparable #1/board of review comparable #4 was reduced by the board of review in 2019, and argued that the subject's assessment should be in line with that reduction.

In surrebuttal, Mr. Perry noted that, while the board of review comparables have some superior features, the comparables also have some inferior features such as comparables #1 and #2 having smaller finished basement areas and smaller garages than the subject.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 six equity comparables to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board has given reduced weight to appellant's comparable #2, board of review comparables #1 and #2, and the common comparable due to differences in dwelling size compared to the subject and/or their inground swimming pool feature which the subject lacks.

The Board finds the best evidence of assessment equity to be appellant comparable #3 and board of review comparable #3, which are similar to the subject in dwelling size and most features. These comparables had improvement assessments of \$361,088 and \$700,000 or \$57.05 and \$91.54 per square foot of living area. The subject's improvement assessment of \$598,304 or \$89.57 per square foot of living area is bracketed by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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

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