



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

APPELLANT: Harvey Yellen  
DOCKET NO.: 19-05641.001-R-1  
PARCEL NO.: 16-16-303-049

The parties of record before the Property Tax Appeal Board are Harvey Yellen, 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:** \$114,329  
**IMPR.:** \$215,638  
**TOTAL:** \$329,967

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 4,716 square feet of living area. The dwelling was constructed in 2008. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, a fireplace, and a garage containing 1,170 square feet of building area. The property has a 35,720 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant 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 appellant submitted information on three comparable sales located within two miles of the subject. The

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<sup>1</sup> The board of review representative testified that the subject has finished basement area which includes a recreation room, bedroom, exercise room, work room and a full bathroom. This testimony was not refuted by appellant's counsel.

comparables consist of one-story or two-story<sup>2</sup> dwellings of brick exterior construction ranging in size from 5,245 to 5,981 square feet of living area. The homes were built from 1991 to 1995. Each dwelling has central air conditioning, a fireplace, a basement with two having finished area and one being a walk-out style, and a garage ranging in size from 805 to 969 square feet of building area. The parcels range in size from 15,039 to 67,670 square feet of land area. The comparables sold from April 2017 to September 2019 for prices ranging from \$700,000 to \$1,225,000 or from \$132.70 to \$204.82 per square foot of living area, including land.

At hearing, counsel argued that appellant comparables #1 and #2 are the most similar to the subject in dwelling size of all comparables in the record. Counsel asserted that appellant comparable #1 has a similar land value to the subject, based on the respective land assessments, and that appellant comparable #2 has a higher land value based on the assessments. Counsel then noted that appellant comparable #3 has a larger dwelling, larger parcel, large walk-out style basement, a superior bathroom count, and is located in the more desirable east Highland Park, yet sold for less than the subject's estimated market value based on its assessment. Counsel argued that these comparables suggest that the subject has been overvalued.

Based on this evidence, the appellant requested a reduced total assessment of \$240,885, for an estimated market value of \$722,727 or \$153.25 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$329,967. The subject's assessment reflects a market value of \$1,003,244 or \$212.73 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 noted that the subject's most recent listing states that the subject has a finished basement, a total bathroom count of five full and 1 half bathrooms, and that the home was custom-built with high-end finishes.<sup>3</sup> Mr. Perry pointed out that the subject is newer than all comparables in the record and that the subject has a larger garage than all comparables in the record. Mr. Perry argued that appellant comparable #1 was dissimilar to the subject in design, that appellant comparable #2 has an unfinished basement and fewer full bathrooms than the subject, and that appellant comparable #3 has an inferior quality grade compared to the subject.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within two miles of the subject. Comparable #3 is the same property as appellant comparable #3. The remaining comparables consist of one-story dwellings of brick exterior construction containing 3,488 and 3,612 square feet of living area. The dwellings were built in 1991 and 1994. Each dwelling has central air conditioning, a basement with one having finished area, a fireplace, and a garage containing 575 or 669 square feet of

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<sup>2</sup> The appellant's grid describes appellant comparable #1 as a one-story dwelling, however the property record card submitted by the appellant lists 2,761 square feet of ground floor living area and 5,275 square feet of above ground living area, suggesting that this is a two-story home.

<sup>3</sup> No Multiple Listing Service (MLS) listing sheets for the subject were submitted as a part of either party's evidence, nor were any listing sheets tendered at hearing for inclusion in the record.

building area. The parcels contain 7,060 or 12,168 square feet of land area. The comparables sold in September or November 2018 for prices of \$870,000 and \$1,150,000 or for \$249.43 and \$318.38 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, counsel argued that the parties' common comparable was not inferior to the subject, noting the superior features of the property such as its walk-out style basement, larger parcel, and location in east Highland Park. Counsel also argued that board of review comparables #1 and #2 are each located on a pond, which increases their value. Counsel then contended that the appellant's comparables are more similar to the subject in dwelling size, and are thus more indicative of the subject's value.

In surrebuttal, Mr. Perry reiterated that the subject is newer than all comparables in the record.

### **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 five comparable sales to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board finds that neither party submitted comparables that were particularly similar to the subject due to differences in dwelling size, parcel size, age, design, and/or features. Nevertheless, the Board gives less weight to the appellant's comparables #1 and #2 due to their dissimilar two-story design when compared to the subject or less proximate sale date for valuation as of January 1, 2019. The Board also gives reduced weight to board of review comparable #1 due to its lack of finished basement area.

The Board finds the best evidence of market value to be the board of review's comparable sales #2 and #3, which include the parties' common comparable and are similar to the subject in design and some features, noting that adjustments for dwelling size, parcel size, age, and/or some features would be necessary to make the comparables more equivalent to the subject. These most similar comparables sold for prices of \$870,000 and \$1,225,000 or for \$204.82 and \$249.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,003,244 or \$212.73 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, 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.

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Chairman



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Member



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Member



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Member



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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: March 21, 2023



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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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