



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

APPELLANT: Robert & Amy Greenebaum
DOCKET NO.: 19-05812.001-R-1
PARCEL NO.: 16-36-203-003

The parties of record before the Property Tax Appeal Board are Robert & Amy Greenebaum, the appellants, by attorney David C. Dunkin, of Saul Ewing Arnstein & Lehr LLP in Chicago; 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: \$149,925
IMPR.: \$114,616
TOTAL: \$264,541

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 wood siding exterior construction with 2,892 square feet of living area. The dwelling was constructed in 1930 with a reported effective age of 1953. Features of the home include a partially finished walk-out style basement,¹ central air conditioning, a fireplace, a 782 square foot attached garage, and a 280 square foot detached garage. The property has a 25,200 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants appeared before the Property Tax Appeal Board by counsel Erik VanderWeyden, of the law firm Saul Ewing Arnstein & Lehr, contending overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales located

¹ The Board finds the best evidence of basement finish to be the property record card submitted by the board of review.

in the same neighborhood code as the subject property. The comparables consist of two-story dwellings of brick, stucco, or wood siding exterior construction ranging in size from 2,808 to 3,202 square feet of living area. The homes were built from 1910 to 1965. Each dwelling has an unfinished basement and a fireplace. Five of the comparables have central air conditioning and a garage ranging in size from 240 to 552 square feet of building area. The parcels range in size from 12,460 to 19,280 square feet of land area. The comparables sold from January 2018 to May 2019 for prices ranging from \$540,000 to \$695,000 or from \$168.64 to \$231.13 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$216,645.

At hearing, the appellants' counsel argued that the appellants' comparables are each below the subject on an assessment per-square-foot basis, which supports a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$264,541. The subject's assessment reflects a market value of \$804,320 or \$278.12 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 appeared on behalf of the Lake County Board of Review and stated that, per the Multiple Listing Service, appellants' comparable #2 was a possible teardown and comparable #5 has a dated interior. Mr. Perry stated further that the subject has a superior walk-out style basement and larger garage than all of the comparables on record, as well as a larger parcel size than any of the comparables except for board of review comparable #1. Mr. Perry also stated that the subject had an addition completed in 2003, was renovated in 2004, and was located 2,000 feet from Lake Michigan.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that are located in the same neighborhood code as the subject. The comparables consist of two-story dwellings of brick, wood siding, brick and wood siding, or stone and wood siding exterior construction ranging in size from 2,704 to 3,654 square feet of living area. The dwellings were built from 1926 to 2007, with comparables #2 and #3 having effective ages of 1951 and 1946, respectively. Each dwelling has central air conditioning, one or two fireplaces, a basement with finished area, and a garage ranging in size from 440 to 548 square feet of building area. The parcels range in size from 9,250 to 41,220 square feet of land area. The comparables sold from April to November 2018 for prices ranging from \$800,000 to \$1,067,500 or from \$287.36 to \$350.57 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, appellants' counsel argued that none of the board of review's comparables were indicative of the subject's market value due to their superior quality and/or features.

Conclusion of Law

As the basis of this appeal, the appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board gives no consideration to the lack of assessment equity argument raised by appellants' counsel at hearing. Section 16-180 of the Property Tax Code provides in part that, "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board...." (35 ILCS 200/16-180). Similarly, Section 1910.50(a) of the rules of the Property Tax Appeal Board provides in part that, "Each appeal shall be limited to the grounds listed in the petition filed with the Board." (86 Ill.Admin.Code 1910.50(a)). Pursuant to these sections, the Board finds that it is not required to consider the assessment equity argument raised by appellants' counsel.

The parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables due to their age, lack of central air conditioning, lack of garage, and/or lack of finished basement area when compared to the subject. The Board also gives reduced weight to board of review comparables #3 and #4 due to their larger dwelling size and significantly newer age, respectively, as compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #2, which are most similar to the subject in age, dwelling size, and features. These most similar comparables sold for prices of \$875,000 and \$1,067,500 or \$295.81 and \$350.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$804,320 or \$278.12 per square foot of living area, including land, which is below the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for 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



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 22, 2022



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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