



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

APPELLANT: Michael & Susan Stein  
DOCKET NO.: 19-05817.001-R-1  
PARCEL NO.: 17-31-304-011

The parties of record before the Property Tax Appeal Board are Michael & Susan Stein, 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:** \$96,611  
**IMPR.:** \$189,186  
**TOTAL:** \$285,797

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 stucco exterior construction with 3,888 square feet of living area. The dwelling was constructed in 1928 with a reported effective age of 1951. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a garage containing 756 square feet of building area. The property has an 11,770 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 four comparable sales. Three of the comparables are located in the same neighborhood code as the subject property. The comparables consist of two-story or split-level dwellings of brick exterior construction ranging in size from 3,179 to 3,443 square feet of living area. The homes were built from 1925

to 1942. Three of the comparables each have a full unfinished basement and one comparable has a crawl-space foundation. Each dwelling has central air conditioning, one or two fireplaces, and a garage ranging in size from 378 to 484 square feet of building area. The parcels range in size from 11,050 to 13,870 square feet of land area. The comparables sold from October 2018 to July 2019 for prices ranging from \$540,000 to \$675,000 or from \$168.64 to \$207.61 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$226,644.

At hearing, the appellants' counsel argued that the comparables were similar to the subject in parcel size, age, dwelling size, and features.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$285,797. The subject's assessment reflects a market value of \$868,948 or \$223.49 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 appellants' comparable #2 was not an advertised sale, comparable #3 was a foreclosure/auction sale, and comparable #4 is a split-level design, dissimilar to the subject property. He stated further that the appellants' comparables are 11 to 18% smaller than the subject, whereas there is only a 2 to 6% difference in dwelling size among the board of review's comparables. Mr. Perry also stated that appellants' comparable #1 has a dated interior which supports its low sale price and that the subject's quality grade and garage are superior to all comparables in the record.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales. The comparables consist of 2 and 2.5-story dwellings of stucco or brick and wood siding exterior construction ranging in size from 3,654 to 3,988 square feet of living area. The dwellings were built from 1911 to 1951, with effective ages ranging from 1937 to 1977. Each dwelling has central air conditioning, one to three fireplaces, a basement with finished area, and a garage ranging in size from 200 to 672 square feet of building area. The parcels range in size from 13,670 to 23,380 square feet of land area. The comparables sold from April 2018 to August 2019 for prices ranging from \$940,000 to \$1,156,000 or from \$250.53 to \$289.87 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

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.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds the parties' comparables are not truly similar

to the subject due to differences in design, dwelling size, age, and/or features. Nevertheless, the Board gives less weight to the appellant's comparables due to their significantly smaller dwelling sizes when compared to the subject. The Board also gives reduced weight to board of review comparables #2, #3, and #5 due to their age and/or design as compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #4, which are most similar to the subject in dwelling size, age, and some features despite having finished basement area. These most similar comparables sold for prices of \$950,000 and \$1,050,000 or for \$250.53 and \$287.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$868,948 or \$223.49 per square foot of living area, including land, which is below the best comparable sales in this record. The Board finds this logical considering the subject's lack of basement finish, but larger garage compared to the best comparable evidence. 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

AGENCY

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