



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

APPELLANT: Alan Caplan  
DOCKET NO.: 19-08064.001-R-1  
PARCEL NO.: 16-36-114-021

The parties of record before the Property Tax Appeal Board are Alan Caplan, the appellant, by attorney A. Fredrick Chapekis, of Chapekis & Chapekis 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 **A Reduction** 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:** \$110,178  
**IMPR.:** \$56,472  
**TOTAL:** \$166,650

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 2.5-story<sup>1</sup> dwelling of wood siding exterior construction with 3,124 square feet of living area. The dwelling was constructed in 1922 and is approximately 100 years old. Features of the home include a basement with finished area,<sup>2</sup> central air conditioning, one fireplace and a 460 square foot 2-car garage. The property has an approximately 14,750 square foot site and is located in Highland Park, Moraine Township, Lake County.

---

<sup>1</sup> The Board finds the best description of the subject's design was reported in the property record card submitted by the board of review which includes a sketch and measurements and appears further supported by exterior photographs of the subject property contained in the appellant's appraisal.

<sup>2</sup> The Board finds the best description of the subject property's basement and central air conditioning is reported in the appraisal submitted by the appellant.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a restricted use appraisal estimating the subject property had a market value of \$500,000 as of January 1, 2019. The appraisal was prepared by Eric Sladcik, a certified general real estate appraiser.

The intended use of the appraisal report was to “establish market value of the subject property for tax assessment purposes.” The appraiser indicated the three comparables selected were considered to be the best indicators of value for the subject property and that each of the sales was of a similar 2-story dwelling located in the subject’s market area.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three comparable sales located from 0.34 to 0.98 of a mile from the subject property. The comparables have sites that range in size from 10,946 to 13,939 square feet of land area and are improved with 2-story dwellings of frame or brick and frame exterior construction that range in size from 2,664 to 3,220 square feet of living area. The homes are either 60 or 92 years old. Each comparable has a finished basement, central air conditioning, one fireplace and a 1-car or a 2-car garage. Comparable #1 has a sunroom and comparable#3 has a screen porch. The comparables sold in February and May 2019 for prices ranging from \$499,900 to \$540,000 or from \$155.25 to \$187.69 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in site size, exterior materials, age, room count, dwelling size, basement area and garage capacity, arriving at adjusted prices of the comparables ranging from \$497,700 to \$514,150 and an opinion of market value for the subject of \$500,000. Based on this evidence, the appellant requested the subject’s assessment be reduced to \$166,650 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$191,829. The subject's assessment reflects a market value of \$583,244 or \$186.70 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.

In support of its contention of the correct assessment the board of review submitted information on five comparables located within approximately 0.66 of a mile from the subject property. The comparables have sites that range in size from 11,030 to 19,670 square feet of land area and are improved with 2-story dwellings of stucco, brick or brick and wood siding exterior construction that range in size from 2,911 to 3,494 square feet of living area. The homes were built from 1910 to 1938 with two comparables having effective years built of 1942 and 1951. Each comparable has a basement, three with finished area, and one or two fireplaces. Four comparables have central air conditioning and a garage ranging in size from 290 to 399 square feet of building area. The comparables sold from January 2018 to November 2019 for prices ranging from \$575,000 to \$725,000 or from \$193.34 to \$240.98 per square foot of living area, land included.

**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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal and the board of review submitted five comparable sales for the Board's consideration. The Board finds the comparables utilized in the appraisal report have a higher degree of similarity to the subject and have been adjusted for meaningful differences from the subject, than the comparables submitted by the board of review. Therefore, the Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value of \$583,244 or \$186.70 per square foot of living area, including land, which falls above the appraised value. The Board finds the subject property had a market value of \$500,000 as of the assessment date at issue, and a reduction is warranted.

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: June 21, 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

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

APPELLANT

Alan Caplan, by attorney:  
A. Fredrick Chapekis  
Chapekis & Chapekis  
33 North LaSalle Street  
Suite 2000  
Chicago, IL 60602

COUNTY

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