



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

APPELLANT: Michael Mayer  
DOCKET NO.: 20-01152.001-R-1  
PARCEL NO.: 16-25-404-040

The parties of record before the Property Tax Appeal Board are Michael Mayer, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. 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:** \$122,823  
**IMPR.:** \$138,628  
**TOTAL:** \$261,451

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 2020 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-story Dutch Colonial dwelling of brick, frame, and masonry construction with 3,858 square feet of living area.<sup>1</sup> The dwelling was constructed in 1968 and is approximately 52 years old. Features of the home include a partial basement and partial crawl-

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<sup>1</sup> The parties dispute the subject's dwelling size. The appellant described the subject dwelling with 3,834 square feet of living area whereas the board of review described the subject dwelling with 3,934 square feet of living area. The appellant presented an appraisal containing a sketch of the subject dwelling with measurements and a deduction for second floor area that is open to the first floor. The board of review presented the subject's property record card including a sketch of the subject dwelling with measurements that are rounded to the nearest whole number and without a deduction for the second floor open area. In rebuttal, the appellant disagreed with the larger dwelling size described in the subject's property record card. The Board finds the best evidence of the subject's dwelling size is found in the appraisal which contains more precise measurements than the property record card and includes a deduction for the second floor open area unlike the property record card.

space foundation, central air conditioning, a fireplace, and a 2-car garage. The property has a 17,315 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$700,000 as of January 1, 2019. The appraisal was prepared by Garry Nusinow, a certified general real estate appraiser, for the purpose of estimating the market value of the subject property as of January 1, 2019 for *ad valorem* tax purposes.

Under the sales comparison approach, the appraiser analyzed the sales of five comparables located from 0.21 to 0.66 of a mile from the subject property. The appraiser stated that information regarding the comparable sales was taken from "MRED MLS, County Assessor, Realist." The parcels range in size from 12,244 to 19,275 square feet of land area and are improved with Colonial, 2.5-story Tudor, or Bungalow style homes of brick and masonry, brick, frame, and masonry, or frame, stucco, and masonry construction. The homes range in size from 2,880 to 3,584 square feet of living area. The dwellings are from approximately 72 to 108 years old with two homes having effective ages of 25 years old. Each home has a basement, three of which have finished area, and one or two fireplaces. Three homes have central air conditioning and four homes each have a 2-car garage. The comparables sold from March 2017 to September 2018 for prices ranging from \$550,000 to \$750,000 or from \$189.55 to \$209.26 per square foot of living area, including land.

The appraiser adjusted the comparables for differences from the subject, such as location, view, quality of construction, age, condition, dwelling size, room count, basement finish, and other amenities. This process resulted in adjusted sales prices ranging from \$635,500 to \$729,400. Based on the foregoing sales and adjustment process, Nusinow set forth an opinion of market value for the subject of \$700,000 or \$181.44 per square foot of living area, including land, as of January 1, 2019 under the sales comparison approach.

The appellant submitted a brief summarizing the appraisal report, including reiterating the appraiser's description of the subject property, the appraiser's conclusion that sales in the neighborhood support stable residential property prices, and the appraiser's adjustments. The appellant disputed the dwelling size shown in the subject's property record card and stated that the appraiser determined the dwelling size based on personal inspection and measurement of the subject property.

Based on this evidence and argument the appellant requested a reduction in the subject's assessment 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 \$261,451. The subject's assessment reflects a market value of \$785,374 or \$203.57 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The comparables are located from 0.25 to 0.84 of a mile from the

subject property and three of the comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 14,800 to 42,430 square feet of land area and are improved with 2-story homes of brick, stone, or brick and wood siding exterior construction ranging in size from 3,568 to 4,413 square feet of living area. The dwellings were built from 1910 to 1989 with the three oldest homes having effective ages from 1920 to 1967. Three of the homes each have a basement with finished area and one home has a concrete slab foundation. Each home has central air conditioning, one to three fireplaces, and a garage ranging in size from 484 to 1,128 square feet of building area. The comparables sold from June 2019 to September 2020 for prices ranging from \$845,000 to \$1,275,000 or from \$236.80 to \$312.35 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant submitted a brief arguing that an appeal for the 2019 assessment year is pending, and if such assessment is reduced, then the Property Tax Code requires a reduction for the 2020 assessment year given that 2020 is within the same three-year general assessment period and the subject is owner-occupied and has not been subsequently sold in an arm's length transaction.

### **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 appellant submitted an appraisal and the board of review submitted four comparable sales to support their respective positions before the Board. The Board has given reduced weight to the value conclusion contained within the appellant's appraisal report. The Board finds the appraisal sales to be remote in time from the January 1, 2020 assessment date, and consequently, the Board finds the appraisal lacks credibility and reliability as an indication of the subject's estimated market value; however, the Board will analyze the raw sales data submitted in the appraisal report, together with the comparable sales presented by the board of review.

Thus, the record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appraisal sales, due to their sale dates more remote in time from the assessment date. The Board gives less weight to the board of review's comparable #1, due to differences from the subject in foundation type, and the board of review's comparable #4, due to differences from the subject in lot size and age/effective age.

The Board finds the best evidence of market value to be the board of review's comparables #2 and #3, which are relatively similar to the subject in dwelling size, location, and some features, although these comparables both have a recreation room compared to the subject's unfinished basement. These most similar comparables sold in July and August 2019 for prices of \$1,045,000 and \$845,000 or \$236.80 and \$236.83 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$785,374 or \$203.57 per square

foot of living area, including land, which is below the range established by the best comparable sales in the record. Based on this evidence and after considering appropriate 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.



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:

April 19, 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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