



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

APPELLANT: Neil Pollock
DOCKET NO.: 20-01475.001-R-1
PARCEL NO.: 16-34-302-018

The parties of record before the Property Tax Appeal Board are Neil Pollock, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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: \$91,776
IMPR.: \$150,495
TOTAL: \$242,271

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 dwelling of brick and wood siding exterior construction with 3,590 square feet of living area. The dwelling was constructed in 1977 and has a reported effective age of 1982. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a 529 square foot garage. The property has an approximately 28,560 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 information on five comparable sales presented in two grid analyses. The comparables are located from 0.08 to 0.35 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 14,410 to 22,830 square feet of land area and are improved with 2-story homes of brick and wood siding or stone

and wood siding exterior construction ranging in size from 3,238 to 4,177 square feet of living area. The dwellings were built from 1963 to 1990 with comparables #1 and #3 having effective ages of 1980 and 1976, respectively. Each home has a basement with finished area,¹ central air conditioning, one or two fireplaces, and a garage ranging in size from 506 to 891 square feet of building area. The comparables sold from February 2017 to September 2019 for prices ranging from \$300,000 to \$725,000 or from \$92.65 to \$184.12 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment to \$208,282 which would reflect a market value of \$624,908 or \$174.07 per square foot of living area, land included, 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 \$242,271. The subject's assessment reflects a market value of \$727,759 or \$202.72 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 three comparable sales. The comparables are located from 0.28 to 0.52 of a mile from the subject and two comparables are within the same assessment neighborhood code as the subject. The parcels range in size from 3,750 to 23,410 square feet of land area and are improved with 2-story homes of brick, brick and wood siding, or stucco exterior construction ranging in size from 3,285 to 3,474 square feet of living area. The dwellings were constructed from 1977 to 2017 with the two oldest homes having effective ages of 1988 and 1991. Each home has a full basement with 1,102 to 1,390 square feet of finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 441 to 506 square feet of building area. The comparables sold from June 2019 to June 2020 for prices ranging from \$718,750 to \$780,000 or from \$218.80 to \$225.70 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

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 record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #4, which sold less proximate in time to the January 1, 2020 assessment date than other comparables in this record. The Board gives less weight to the appellant's comparable #5, which sold for significantly less than other comparables in this record and appears to be an outlier. The Board gives less weight to the appellant's comparable #3, which is a much older home than the subject dwelling. The Board

¹ Although the appellant reported that comparable #3 has a lower level rather than a basement, the appellant also presented a sketch of this property which depicts a basement.

gives less weight to the board of review's comparable #1, which has a substantially smaller lot than the subject, is located in a different assessment neighborhood code than the subject, and is a much newer home than the subject dwelling.

The Board finds the best evidence of market value to be the board of review's comparables #2 and #3, which are similar to the subject in dwelling size, age, location, and most features, although these properties are smaller homes than the subject dwelling with newer effective ages than the subject. These most similar comparables sold in April and June 2020 for prices of \$750,000 and \$718,750 or \$225.70 and \$218.80 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$727,759 or \$202.72 per square foot of living area, including land, which is bracketed by the best comparable sales in terms of total market value and is below the best comparables on a price per square foot basis, which is logical given the subject dwelling is a larger home than the best comparables. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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:

October 18, 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

Neil Pollock, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

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