



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

APPELLANT: Susan Isaacson
DOCKET NO.: 20-01561.001-R-1
PARCEL NO.: 16-25-105-003

The parties of record before the Property Tax Appeal Board are Susan Isaacson, the appellant, by Mendy L. Pozin, Attorney at Law in Northbrook; 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: \$136,734
IMPR.: \$193,289
TOTAL: \$330,023

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 2.5-story dwelling of brick and wood siding exterior construction with 5,568 square feet of living area. The dwelling was constructed in 1928 with a reported effective age of 1955. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a garage containing 483 square feet of building area. The property has an approximately 20,460 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant appeared before the Property Tax Appeal Board by counsel Mendy Pozin contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. The comparables consist of 2-story or part 2 and part 3-story dwellings of brick, stucco, or brick and wood siding exterior construction ranging in size from 5,278 to 5,986 square feet of living area. The homes were built from 1900 to 1937, with effective ages ranging from 1908 to 1954. Each dwelling has central air

conditioning, two or four fireplaces, a basement with three having finished area, and a garage ranging in size from 480 to 740 square feet of building area. The parcels range in size from 18,660 to 41,866 square feet of land area. The comparables sold from June to December 2020 for prices ranging from \$650,000 to \$850,000 or from \$109.59 to \$161.05 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$230,024, for an estimated market value of \$690,141 or \$123.95 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

At hearing, the appellant's counsel noted that the subject has a quality grade of very good and that the appellant's comparables #1 through #3 are superior to the subject in quality grade. Counsel argued that appellant's comparables #1 and #2 have higher land values than the subject, and that the subject has the smallest basement of all of the comparables submitted.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$330,023. The subject's assessment reflects a market value of \$991,358 or \$178.05 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.

Jack Perry, Mass Appraisal Specialist, appeared on behalf of the Lake County Board of Review and noted that the subject was remodeled in 1989. Mr. Perry argued that appellant's comparable #1 has a dissimilar age and inferior stucco exterior, and appellant's comparable #2 was advertised as a land sale with the dwelling having been torn down after purchase. Mr. Perry then argued that appellant's comparable #3 has a dissimilar age and inferior stucco exterior in addition to being advertised as "needing rehab" or being a possible tear down, with the Multiple Listing Service (MLS) sheet stating that the "garage needs to be torn down," which would make this property not comparable due to its lack of a functional garage.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales. The comparables consist of 2-story or 2.5-story dwellings of brick, stucco and brick, or brick and wood siding exterior construction ranging in size from 5,178 to 6,127 square feet of living area. The dwellings were built from 1910 to 1940, with effective ages ranging from 1928 to 1961. Each dwelling has central air conditioning, one to three fireplaces, a basement with four having finished area, and a garage ranging in size from 420 to 1,196 square feet of building area. Comparables #2 and #5 each have an inground swimming pool. The parcels range in size from 14,910 to 43,460 square feet of land area. The comparables sold from February 2019 to November 2020 for prices ranging from \$1,100,000 to \$1,625,000 or from \$212.44 to \$291.90 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, counsel argued that the subject has a quality grade of very good, and that a dwelling with a quality grade of excellent would be valued at 15% more per square foot than a dwelling with a quality grade of very good. Counsel noted that appellant's comparables #1 through #3 are located within the subject's neighborhood assessment code. Counsel argued that board of review comparables #1 and #2 had been renovated. Counsel then argued that board of review comparable #3 was designed by a noted architect, making it dissimilar to the subject.

Counsel then noted that board of review comparable #4 was located near Lake Michigan, making it superior to the subject, and that comparable #5 was renovated and is adjacent to a golf course.

In rebuttal at hearing, counsel argued that appellant's comparable #2 was occupied throughout 2020 and so it is a relevant sale, and is located on the same street as the subject. Counsel argued that while the MLS sheet for appellant's comparable #3 submitted by the board of review states "call your rehabbers or build new construction," it also states that there is a newer kitchen and updated bathroom, indicating some renovation to the property to make it more current. Counsel then stated that appellant's comparable #4 is similar to the subject in dwelling size, differing from the subject by only 98 square feet.

In reply, Mr. Perry then argued that the board of review comparables were more similar to the subject in condition, more so than appellant's comparables #2 and #3.

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 parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds that neither party submitted comparables that were particularly similar to the subject due to differences in location, design, parcel size, age and/or features. Nevertheless, the Board gives less weight to the appellant's comparable #2 due to its lack of finished basement area as compared to the subject. The Board also gives reduced weight to appellant's comparable #4, along with board of review comparables #2 through #5, due to their dissimilar 2-story design, unfinished basement, inground swimming pool, and/or location adjacent to a golf course or more proximate to Lake Michigan, when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3, along with board of review comparable sale #1, which are more similar to the subject in design and features, noting that appellant comparable #3 would require an upward adjustment in order to make it more equivalent to the subject with regard to condition. These most similar comparables sold for prices ranging from \$715,000 to \$1,600,000 or \$119.45 to \$261.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$991,358 or \$178.05 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering 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: January 17, 2023



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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