



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

APPELLANT: Elaine Weiss  
DOCKET NO.: 20-01564.001-R-1  
PARCEL NO.: 16-25-404-014

The parties of record before the Property Tax Appeal Board are Elaine Weiss, 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 **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:** \$134,935  
**IMPR.:** \$175,034  
**TOTAL:** \$309,969

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 4,993 square feet of living area. The dwelling was constructed in 1941. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a garage containing 544 square feet of building area. The property has an approximately 22,190 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, two of which are located in the same assessment neighborhood code as the subject. The comparables are located from 1.0 mile to 1.3 miles from the subject. The comparables consist of 2-story or part 2 and part 3-story dwellings of stone, stucco, or brick and wood siding exterior construction ranging in size from 4,890 to 5,624 square feet of living area. The homes were built from 1900 to 1939, with effective ages

ranging from 1912 to 1954. Each dwelling has central air conditioning, two to four fireplaces, a basement with finished area, and a garage ranging in size from 420 to 740 square feet of building area. The parcels range in size from 18,660 to 42,690 square feet of land area. The comparables sold from November 2019 to December 2020 for prices ranging from \$819,000 to \$944,000 or from \$149.73 to \$173.82 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$219,118, for an estimated market value of \$657,420 or \$131.67 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

At hearing, the appellant's counsel pointed out that the subject has the fewest number of bathrooms of all the comparables in the record and that the subject has an unfinished basement unlike all but one of the comparables submitted. He noted that the subject has a quality grade of very good and that it is inferior to the comparables in amenities and land valuation. Counsel argued that appellant comparable #1 is located in the subject's assessment neighborhood code, has a similar age, has a finished basement, and a larger garage than the subject. He argued that appellant comparable #2 has a superior quality grade, a similar age, a finished basement, a higher land value, and a similar size to the subject. Counsel then contended that appellant comparable #3 has a quality grade of excellent, a finished basement, a higher land value, and a similar size to the subject. Finally, counsel argued that appellant comparable #4 is located in the subject's assessment neighborhood code, has a superior quality grade of excellent, a similar age, a large finished basement, a higher land value, and a larger dwelling size, yet sold for less than the subject's estimated market value based on its assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$319,117. The subject's assessment reflects a market value of \$958,597 or \$191.99 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 had permits for remodeling in 2010 and 2012. Mr. Perry argued that appellant comparable #1 was listed for an excessive amount of time, and that improper marketing potentially stigmatized this property. Mr. Perry also argued that the Multiple Listing Service (MLS) listing sheets for appellant comparables #2 and #3 show these properties having dated interiors.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, two of which are located in the same assessment neighborhood code as the subject. The comparables are located from .33 of a mile to .94 of a mile from the subject. The comparables consist of part 1 and part 2-story<sup>2</sup> or 2-story dwellings of brick, stone, or stucco exterior construction ranging in size from 4,413 to 4,876 square feet of living area. The dwellings were built from 1929 to 2005, with the three oldest dwellings having effective ages

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<sup>1</sup> No MLS listing sheets for these properties were submitted as a part of either party's evidence nor were any MLS listing sheets tendered at hearing for inclusion in the record.

<sup>2</sup> A schematic drawing provided by the appellant depicts board of review comparable #1 as having only a partial second story.

ranging from 1952 to 1967. Each dwelling has central air conditioning, one or two fireplaces, a basement with three having finished area, and a garage ranging in size from 440 to 802 square feet of building area. Comparable #1 has an inground swimming pool. The parcels range in size from 14,800 to 58,240 square feet of land area. The comparables sold from July 2019 to August 2020 for prices ranging from \$940,000 to \$1,600,000 or from \$208.80 to \$328.14 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel argued that despite Mr. Perry's testimony regarding appellant comparable #1, ultimately the property did sell, it was an arm's length transaction, and Lake County deemed the sale to be qualified. Counsel restated that appellant comparable #2 was similar in age to the subject. Counsel then argued that the appellant's comparables all have basements similar in size to the subject, although finished unlike the subject, and sold for less than the subject's estimated market value based on its assessment. Counsel reiterated his written rebuttal filing, specifically arguing that board of review comparable #1 is dissimilar in design, having a small second story unlike the appellant's comparables which are more traditional 2-story homes, and has a larger land area than the subject, that board of review comparable #2 was dissimilar due to an addition increasing its effective age, that board of review comparable #3 is distinguishable by its age, superior quality grade, and larger garage as compared to the subject, and that board of review comparable #4 had major recent upgrades.

In surrebuttal, Mr. Perry argued that the subject's recent remodeling in 2010 and 2012 was similar to the renovation of board of review comparable #4, and that the subject's effective age reflected in the board of review grid and property record card appears to be incorrect due to these recent renovations.

### **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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #3 and #4 due to differences in age, dwelling size, and/or parcel size when compared to the subject. The Board also gives reduced weight to board of review comparable #1 due to its dissimilar design, significantly larger parcel size, and inground swimming pool, a feature the subject lacks. Finally, the Board gives less weight to board of review comparables #2 and #3 due to their newer age/effective age as compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sale #4, which are more similar to the subject in design, age, dwelling size, parcel size, and/or features although each comparable has finished basement area suggesting that downward adjustments would be necessary to make them more equivalent to

the subject. These most similar comparables sold for prices ranging from \$819,000 to \$940,000 or from \$149.73 to \$208.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$958,597 or \$191.99 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on an overall basis, but within the range on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences such as their superior amenities of finished basement area when compared to the subject, the Board finds a reduction in the subject's assessment is 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

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

AGENCY

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