



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

APPELLANT: Tom Biede
DOCKET NO.: 20-01566.001-R-1
PARCEL NO.: 16-25-301-004

The parties of record before the Property Tax Appeal Board are Tom Biede, 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: \$91,649
IMPR.: \$167,314
TOTAL: \$258,963

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 two-story dwelling of wood siding exterior construction with 3,629 square feet of living area. The dwelling was constructed in 1927 with an effective age of 1968. Features of the home include a basement with finished area, central air conditioning, a fireplace, an attached 306 square foot garage, and a detached 400 square foot garage. The property has an approximately 13,730 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 in the same assessment neighborhood code as the subject. The comparables consist of two-story or part two-story and part three-story dwellings of brick, wood siding, brick and wood siding, or brick and stucco exterior construction ranging in size from 3,220 to 4,056 square feet of living area. The homes

were built from 1928 to 1989 with the three oldest dwellings having effective ages ranging from 1950 to 1959. The homes are located 0.2 of a mile to 1.3 miles from the subject. Each dwelling has central air conditioning, one or two fireplaces, a basement with finished area, and a garage ranging in size from 420 to 572 square feet of building area. Comparable #3 has an inground swimming pool. The parcels range in size from 9,510 to 12,710 square feet of land area. The comparables sold from May 2019 to September 2020 for prices ranging from \$484,900 to \$730,000 or from \$148.84 to \$179.98 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$182,025, for an estimated market value of \$546,130 or \$150.49 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

At hearing, the appellant's counsel argued that each of appellant's comparables were similar to the subject in dwelling size and land area. Counsel noted that the subject has the second fewest bathrooms of all of the comparables in the record. Counsel then argued that the subject was similar to appellant comparables #1 and #2 in land value, based on their land assessments, with comparable #3 having a higher land value and comparable #4 having a lower land value than the subject, suggesting the subject is overvalued.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$258,963. The subject's assessment reflects a market value of \$777,900 or \$214.36 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 stated that the subject had a permit in 2005 for a basement remodel, a permit in 2006 for a bathroom remodel, and a permit for an addition in 2017. Mr. Perry argued that appellant comparables #1, #2, and #4 were distinguishable from the subject and were of inferior condition than the subject. He went on to state that appellant comparable #1 has a dissimilar age from the subject, is adjacent to a busy street, and has had no recent updates. Mr. Perry argued that appellant comparable #2 has a dated interior, has had no recent updates, and that the basement should not be considered finished because it did not have finished floors or ceilings.¹ Mr. Perry contended that appellant comparable #4 has a dated interior as well and, per the Multiple Listing Service, did not have a finished basement.² Mr. Perry noted that the subject has the largest garage area of all of the comparables in the record and that appellant comparables #3 and #4 are outside the subject's assessment neighborhood code while all of the board of review comparables are within the same neighborhood code as the subject.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 2,987 to 3,568 square feet of living area. The dwellings were built from

¹ The Board finds that the property record card submitted by the appellant denotes finished basement area.

² No Multiple Listing Service (MLS) listing sheets were submitted for this property as a part of either party's evidence nor were any MLS listing sheets tendered at hearing for inclusion in the record. The Board finds that the property record card submitted by the appellant denotes finished basement area.

1906 to 1951, with effective ages ranging from 1943 to 1956. The homes are located 0.1 to 0.63 of a mile from the subject. Each dwelling has one or two fireplaces, a basement with finished area, and a garage ranging in size from 440 to 572 square feet of building area. Three of the comparables have central air conditioning. The parcels range in size from 10,020 to 31,720 square feet of land area. The comparables sold from August 2019 to December 2020 for prices ranging from \$682,450 to \$950,000 or from \$228.47 to \$310.36 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 reiterated his written rebuttal filing, specifically arguing that board of review comparable #1 differs from the subject in dwelling size, parcel size, and land value based on its land assessment. It has a higher quality grade than the subject, is a Frank Lloyd Wright-designed home, and has a superior location half a block from Lake Michigan. Counsel argued that board of review comparables #2 and #4 are dissimilar to the subject in dwelling size, and comparable #3 is dissimilar in land area and land value, based on its land assessment, in addition to having been remodeled. Counsel then argued that the larger parcel size of board of review comparable #3 would result in a lower sale price per square foot compared to the subject's estimated market value based on its assessment, and would thus require a downward adjustment to make it more similar to the subject.

In surrebuttal, Mr. Perry argued that there was no support for any adjustments suggested by appellant's counsel.

Upon questioning by the Administrative Law Judge with regard to the architectural significance of board of review comparable #1, Mr. Perry accepted appellant counsel's evidence concerning the design of the home and confirmed the location of the property near Lake Michigan.

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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparable #1 due to its newer age as compared to the subject. The Board gives reduced weight to appellant's comparables #3 and #4 due to their location over one mile from the subject and/or inground swimming pool, a feature the subject lacks. The Board also gives less weight to board of review comparables #1, #2, and #4 due to differences in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant comparable sale #2 and board of review comparable sale #3, which are more similar to the subject in age, dwelling size, location, and/or features, noting that a downward adjustment to board of review comparable #3

would be necessary to make it more equivalent to the subject in terms of parcel size. These most similar comparables sold for prices of \$484,900 and \$845,000 or for \$150.59 and \$236.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$777,900 or \$214.36 per square foot of living area, including land, which is bracketed 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

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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