



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

APPELLANT: David Shapiro
DOCKET NO.: 20-01574.001-R-1
PARCEL NO.: 16-25-105-019

The parties of record before the Property Tax Appeal Board are David Shapiro, 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: \$134,702
IMPR.: \$159,856
TOTAL: \$294,558

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 brick and stucco exterior construction with 6,358 square feet of living area. The dwelling was constructed in 1906 with an effective age of 1937. Features of the home include a basement with finished area, central air conditioning, three fireplaces and an 880 square foot garage. This home also has a 176 square foot enclosed porch. The property has a 19,680 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant appeared through counsel before the Property Tax Appeal Board by virtual hearing contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted property record cards, Redfin sheets for comparables #1, #2 and #3 along with a grid analysis on four comparable sales with three comparables located within 1.73 miles from the subject property. Comparable #1 is in the same neighborhood code as the subject. The comparables have sites ranging in size from 33,230 to 49,690 square feet of land area. The

comparables are reported to be improved with two, 2-story; one, 2.5-story and one, part 2-story part 3-story dwellings of brick or frame exterior construction that range in size from 5,666 to 6,802 square feet of living area. The dwellings were built from 1901 to 1938, with comparables #2 and #3 having effective ages of 1963 and 1926, respectively, based on information obtained from the property record cards submitted by the appellant. Each comparable has a basement with two comparables having finished area and one comparable has a walk-out. Three comparables each have central air conditioning. Each comparable has two to four fireplaces and each comparable has a garage ranging in size from 351 to 520 square feet of building area. The comparables sold from January to December 2020 for prices ranging from \$650,000 to \$955,000 or from \$109.59 to \$140.40 per square foot of living area, land included. The appellant requested that the assessment be reduced to \$260,242 reflecting a market value of approximately \$780,804 at the statutory level of assessments of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$360,241. The subject's assessment reflects a market value of \$1,082,130 or \$170.20 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 the subject's property record card along with a grid analysis on four comparable sales located within 1.06 miles from the subject and three comparables are in the subject's neighborhood code. The comparables have sites ranging in size from 14,910 to 38,930 square feet of land area. Perry testified that the comparables are improved with three, 2-story and one, 2.5-story dwellings of stucco, stucco and brick or brick and wood siding exterior construction ranging in size from 5,567 to 7,365 square feet of living area. The comparables were built from 1900 to 1940. Comparable #1 has an effective age of 1918; comparable #2 has an effective age of 1928; comparable #3 has an effective of 1940 and comparable #4 has an effective age of 1961. Each comparable has a basement with three comparables having finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 460 to 925 square feet of building area. Comparables #1, #3 and #4 each have an inground swimming pool. The comparables sold from April 2019 to November 2020 for prices ranging from \$1,300,000 to \$1,625,000 or from \$176.51 to \$291.90 per square foot of living area, land included. The board of review requested that the assessment be confirmed.

The appellant's counsel submitted written rebuttal of the board of review's evidence along with Redfin sheets for comparables #2 and #4 along with copies of building permits for comparable #4. Board of review comparable #1 has a superior quality grade and an inground swimming pool. Comparable #2 has a superior quality grade and "it is dissimilar to the subject as it is a historically and architecturally significant home that was designed and built by Frank Lloyd Wright's mentor." This property also sold with an additional parcel. Comparable #3 has a superior quality grade, is dissimilar to the subject in living area, has twice as much land and has an inground swimming pool. Comparable #4 is dissimilar to the subject in living area, and has a location in central Highland Park, whereas the subject and the appellant's comparables are located in east Highland Park. Furthermore, this property has an inground swimming pool.

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 eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #4 along with board of review comparable #2 based on lack of a finished basement. The Board gave less weight to the board of review's comparables #1, #3 and #4 as these properties have an inground swimming pool a feature the subject lacks.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3. These comparables have varying degrees of similarity in dwelling size and features. These most similar comparables sold for prices of \$845,000 and \$955,000 or \$137.15 and \$140.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,082,130 or \$170.20 per square foot of living area, including land, which is above the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is not supported. Based on this evidence 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



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 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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