



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

APPELLANT: Gal Yoav  
DOCKET NO.: 20-01577.001-R-1  
PARCEL NO.: 16-29-316-012

The parties of record before the Property Tax Appeal Board are Gal Yoav, 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:** \$40,411  
**IMPR.:** \$89,576  
**TOTAL:** \$129,987

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 1,946 square feet of living area. The dwelling was constructed in 1965. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a garage containing 462 square feet of building area. The property has a 7,800 square foot site and is located in Deerfield, West Deerfield 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 three comparable sales located within 1.4 miles of the subject, two of which are in the same assessment neighborhood as the subject. The comparables consist of two-story dwellings of brick and frame exterior construction ranging in size from 1,860 to 2,058 square feet of living area. The homes were built in 1958 or 1960. Each dwelling has central air conditioning, a fireplace, a basement with two having finished area, and a garage ranging in size

from 312 to 484 square feet of building area. The parcels range in size from 7,979 to 36,000 square feet of land area. The comparables sold from November 2018 to August 2020 for prices ranging from \$335,000 to \$380,000 or from \$179.34 to \$188.17 per square foot of living area, including land.

At hearing, appellant's counsel argued that the subject has the smallest parcel and lowest land value, based on the respective land assessments, of all comparables in the record. Counsel argued further that each of appellant's comparables has a superior land value to the subject, based on their assessments, and that appellant comparable #2 has a superior quality grade to the subject. Counsel asserted that the appellant's comparables suggest that the subject has been overvalued.

Based on this evidence, the appellant requested a reduced total assessment of \$97,097, for an estimated market value of \$291,320 or \$149.70 per square foot of living area, including land, 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 \$129,987. The subject's assessment reflects a market value of \$390,469 or \$200.65 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 pointed out that, per the 2012 Multiple Listing Service (MLS) listing, the subject had a total renovation in 2005, suggesting that the effective age noted on the property record card is misleading.<sup>1</sup> Mr. Perry stated that appellant comparable #1 has no finished basement area and a dissimilar parcel size to the subject, and per the MLS listing, this property was in inferior condition to the subject.<sup>2</sup> Mr. Perry then argued that appellant comparable #2 is dissimilar to the subject in parcel size and is located approximately 1.5 miles from the subject.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within .85 of a mile of the subject, two of which are in the same assessment neighborhood as the subject. The comparables consist of two-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 1,970 to 2,225 square feet of living area. The dwellings were built from 1959 to 1969. Each dwelling has a basement with three having finished area and a garage ranging in size from 252 to 484 square feet of building area. Four comparables have central air conditioning and a fireplace. The parcels range in size from 8,100 to 24,416 square feet of land area. The comparables sold from April 2019 to June 2020 for prices ranging from \$410,000 to \$505,000 or from \$208.12 to \$242.75 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>1</sup> No MLS listing sheet for the subject was submitted by either party nor was any listing sheet tendered at hearing for inclusion in the record.

<sup>2</sup> No MLS listing sheet for appellant comparable #1 was submitted by either party nor was any listing sheet tendered at hearing for inclusion in the record.

In rebuttal, and based on the previous written submission, counsel argued that although appellant comparable #1 has a superior parcel, it sold for less than the subject's estimated market value based on its assessment. Counsel contended that each of the board of review's comparables is dissimilar to the subject being less proximate in location than the comparables presented by the appellant. Counsel further argued that board of review comparable #1 had been renovated and has a finished basement, that board of review comparable #3 had been renovated, and that board of review comparables #4 and #5 have been renovated and each has a superior land value to the subject based on their respective assessments.

### **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 the appellant's comparables due to their lack of basement finish, location more than one mile from the subject, or less proximate sale date for valuation as of January 1, 2020. The Board also gives reduced weight to board of review comparables #2 and #3 due to their lack of finished basement area compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #1, #4, and #5 which are similar to the subject in age, location, dwelling size, and features. These most similar comparables sold for prices ranging from \$410,000 to \$505,000 or from \$208.12 to \$231.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$390,469 or \$200.65 per square foot of living area, including land, which is below 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 when compared to 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.

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Chairman



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Member



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Member



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Member



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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: March 21, 2023



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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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