



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

APPELLANT: Daniel Mendelson  
DOCKET NO.: 20-01579.001-R-1  
PARCEL NO.: 17-31-103-007

The parties of record before the Property Tax Appeal Board are Daniel Mendelson, 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:** \$128,377  
**IMPR.:** \$241,101  
**TOTAL:** \$369,478

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 exterior construction with 4,680 square feet of living area. The dwelling was constructed in 1938 and has an effective age of 1968. Features of the home include a basement with finished area, central air conditioning, three fireplaces and an attached 754 square foot garage. The home also includes five full bathrooms and two half bathrooms (5.2 bathrooms). The property has a 18,310 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 for the subject and comparables, Redfin list of sold properties with comparable #4 listed and an assessment grid on four comparable sales. Comparables #1 through #3 are located within .58 of a mile from the subject property along with comparables #2 through #4 being in same neighborhood code as the subject. The comparables have sites ranging

in size from 14,853 to 21,870 square feet of land area. The comparables are improved with two two-story dwellings; one part two-story part 2.5-story dwelling and one part two-story part three story dwelling of brick or brick and frame exterior construction. The dwellings were built from 1929 to 1966 with comparable #1 having an effective age of 1955, comparable #3 having an effective age of 1954 and comparable #4 having an effective age of 1958. Each comparable has a basement with finished area, central air conditioning, one to four fireplaces and an attached garage ranging in size from 456 to 740 square feet of building area.<sup>1</sup> Comparable #1 has three full bathrooms and two half bathrooms (3.2 bathrooms); comparable #2 has five full bathrooms and one half bathroom (5.1 bathrooms); comparable #3 has four full bathrooms and one half bathroom (4.1 bathrooms) and comparable #4 has five full bathrooms and one half bathroom (5.1 bathrooms). Comparable #2 has an inground swimming pool and bath house. The comparables sold from August 2019 to December 2020 for prices ranging from \$805,000 to \$975,000 or from \$149.73 to \$183.07 per square foot of living area, land included. The appellant requested the assessment be reduced to \$269,479 reflecting a market value of approximately \$808,518 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 \$369,478. The subject's assessment reflects a market value of \$1,109,877 or \$237.15 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 a property record card of the subject property and a grid analysis of four comparable sales located within .46 of a mile from the subject property. Each comparable is in the subject's neighborhood. The comparables have sites ranging in size from 14,800 to 58,240 square feet of land area. The comparables are improved with two-story dwellings of stone, brick or brick and wood siding that range in size from 3,988 to 4,876 square feet of living area. The dwellings were built from 1935 to 1989 with comparable #1 having an effective age of 1954; comparable #2 having an effective age of 1997; comparable #3 having an effective age of 1977 and comparable #4 having an effective age of 1985. Each comparable has a basement with three comparables having finished area, central air conditioning, two or three fireplaces and an attached garage ranging in size from 480 to 688 square feet of building area. Comparable #1 has four full bathrooms and one half bathroom (4.1 bathrooms); comparable #2 has six full bathrooms and one half bathroom (6.1 bathrooms); comparable #3 has five full bathrooms and one half bathroom (5.1 bathrooms) and comparable #4 has four full bathrooms and one half bathroom (4.1 bathrooms). Comparable #1 has an inground swimming pool. The comparables sold from July 2019 to September 2020 for prices ranging from \$1,045,000 to \$1,600,000 or from \$236.80 to \$328.14 per square foot of living area, land included. The Board of review request that the assessment be confirmed.

The appellant submitted written rebuttal describing the differences between the subject and the board of review comparables. The appellant also disclosed that the subject property had a quality grade of "VG" and that homes with the quality grade of "EX" would be valued at 15 percent premium per square foot when compared to homes with the quality grade of "VG".

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<sup>1</sup> The additional detailed information not listed on the grid, was obtained from the property record card submitted by the appellant.

There was no documentation submitted to support this claim. The board of review comparables #1 is dissimilar to the subject in design and has been completely rehabbed, comparable #2 is dissimilar in age when compared to the subject, comparable #3 was completely rebuilt in 2004 and comparable #4 is dissimilar to the subject in effective age with an addition in 2009 which includes a \$750,000 building permit.

### **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 eight comparable sales for the Board's consideration. The Board gave less weight the appellant's comparables #1 and #4 based on a different design when compared to the subject. The Board gave less weight to the appellant's comparable #2 along with the board of review comparable #1 based on the inground swimming pool, a feature the subject lacks. The Board gave less weight to the board of review comparable #2 as this property is dissimilar in age when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #3 along with the board of review comparables #3 and #4. These most similar comparables sold for prices ranging from \$819,000 to \$1,156,000 or from \$149.73 to \$289.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,109,877 or \$237.15 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences such as basement size, amount of finished basement, number of bathrooms and garage size when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence the Board finds no 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

AGENCY

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