



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

APPELLANT: Gordon Derman
DOCKET NO.: 20-01584.001-R-1
PARCEL NO.: 16-26-109-010

The parties of record before the Property Tax Appeal Board are Gordon Derman, 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: \$105,299
IMPR.: \$61,351
TOTAL: \$166,650

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 2,763 square feet of living area. The dwelling was constructed in 1949. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a garage containing 399 square feet of building area. The property has an approximately 36,050 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 three comparable sales. The comparables consist of 1.5 or 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,402 to 3,108 square feet of living area. The homes were built in either 1937 or 1951. Each dwelling has central air conditioning, one or two fireplaces, a basement with two having finished area, and a

garage ranging in size from 323 to 528 square feet of building area. The parcels range in size from 15,150 to 24,990 square feet of land area. The comparables sold from October 2019 to June 2020 for prices ranging from \$275,000 to \$490,000 or from \$107.25 to \$157.66 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$130,744, for an estimated market value of \$392,271 or \$141.97 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

At hearing, the appellants' counsel noted that all of appellant's comparables are located in the subject's neighborhood code, and only one of the board of review's comparables is in the subject's neighborhood code, the rest being located in a higher valued area of Highland Park.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,650. The subject's assessment reflects a market value of \$500,601 or \$181.18 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 the subject's larger lot size and land value than all of the comparables in the record. He pointed out further that all three of appellant's comparables are adjacent to busy streets. Mr. Perry stated that the Multiple Listing Service (MLS) listing sheet¹ for appellant's comparable #1 includes the statement "bring your contractor," and the MLS listing for appellant's comparable #2 describes the property as a tear-down, stating that the "value [is] in [the] land," and that the "home needs everything."

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The comparables consist of 1 or 2-story dwellings of brick, wood siding, or stone and stucco exterior construction ranging in size from 2,556 to 2,993 square feet of living area. The dwellings were built from 1921 to 1963, with comparables #2, #3, and #4 having effective ages of 1937, 1977, and 1945, respectively. Each dwelling has central air conditioning, one fireplace, a basement with finished area, and a garage ranging in size from 460 to 1,365 square feet of building area. The parcels range in size from 10,020 to 27,900 square feet of land area. The comparables sold from September 2019 to August 2020 for prices ranging from \$599,000 to \$875,000 or from \$213.02 to \$305.16 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

For rebuttal, and based on the previous written submission, counsel argued that the subject had a quality grade of good, and that a dwelling with a quality grade of very good would be valued at 5% more per square foot than a dwelling with a quality grade of good. Counsel stated that board of review comparable #1 has a 320 square foot enclosed porch, unlike the subject. Counsel argued that board of review comparable #2 was dissimilar to the subject in location, being located in a more desirable part of Highland Park, is of a dissimilar 1-story design, and was designed by a noted architect. Counsel argued that board of review comparable #3 was

¹ 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.

dissimilar to the subject in location, again being located in a more desirable part of Highland Park, dissimilar in age to the subject, and had been extensively renovated. Finally, counsel argued that board of review comparable #4 was dissimilar to the subject in location, being located in a more desirable part of Highland Park, and had been improved as evidenced by its effective age.

During appellant's rebuttal at hearing, counsel questioned Mr. Perry as to whether there was any evidence that appellant's comparable #2 was in fact torn down to which Mr. Perry replied that it had not been torn down as of the date of hearing. Counsel also noted that board of review comparable #1 has an enclosed porch which was not disclosed in the board of review evidence.

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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparable #2 due to its unfinished basement when compared to the subject. The Board also gives reduced weight to board of review comparables #2 and #3 due to their dissimilar design or age when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 along with board of review comparable sales #1 and #4, which are more similar to the subject in age, design, location, and features. These most similar comparables sold for prices ranging from \$330,000 to \$682,450 or from \$107.25 to \$228.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$500,601 or \$181.18 per square foot of living area, including land, which is within the range established by the best comparable sales in this record, which appears to be justified given the subject's substantially larger parcel size when compared to the best comparables in the 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.



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: 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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