



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

APPELLANT: Margaret Gore
DOCKET NO.: 20-01586.001-R-1
PARCEL NO.: 17-31-302-085

The parties of record before the Property Tax Appeal Board are Margaret Gore, 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: \$172,736
IMPR.: \$218,892
TOTAL: \$391,628

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 stone exterior construction with 5,220 square feet of living area. The dwelling was constructed in 1920 with an effective age of 1928. Features of the home include a basement with finished area, central air conditioning, a fireplace, a garage containing 813 square feet of building area, an inground swimming pool, and a 770 square foot coach house with a full basement. The property has a 26,530 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 located within 1.4 miles of the subject. The comparables consist of 2-story or part 2-story and part 3-story dwellings of brick or brick and wood siding exterior construction ranging in size from 5,624 to 6,161 square feet of living area. The homes were built from 1925 to 1939 with comparables #2 and #3 having effective ages of

1963 and 1945, respectively. Each dwelling has central air conditioning, two or four fireplaces, a basement with two having finished area, and a garage ranging in size from 351 to 693 square feet of building area. The parcels range in size from 33,230 to 49,690 square feet of land area. The comparables sold from March to December 2020 for prices ranging from \$650,000 to \$944,000 or from \$109.59 to \$167.85 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$291,629, for an estimated market value of \$874,975 or \$146.07 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 appellant comparable #1 is similar in dwelling size and age to the subject and that appellant comparables #2 and #3 are similar in dwelling size to the subject, yet each sold for less than the subject's estimated market value based on its assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$391,628. The subject's assessment reflects a market value of \$1,176,413 or \$196.40 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 that the subject has an inground swimming pool, unlike each of the appellant's comparables. Mr. Perry argued that appellant comparable #1 was advertised as a land sale, evidenced by the sale price as a low-end outlier. Mr. Perry then pointed out that appellant comparable #2 has a smaller basement, smaller finished basement area, and smaller garage than the subject.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 2.4 miles of the subject, three of which are in the same assessment neighborhood code as the subject. The comparables consist of 2-story, 2.5-story, or 3-story dwellings of brick, brick and stucco, brick and wood siding, or stucco and wood siding exterior construction ranging in size from 4,970 to 5,834 square feet of living area. The dwellings were built from 1900 to 2001, with effective ages ranging from 1918 to 1959. Each dwelling has central air conditioning, two to five fireplaces, and a basement with finished area. Four comparables each have an attached garage ranging in size from 400 to 702 square feet of building area. Comparables #2 and #5 each have an inground swimming pool, with comparable #5 having a bath house and a 1,352 square foot detached garage.¹ The parcels range in size from 15,920 to 54,300 square feet of land area. The comparables sold from February 2019 to August 2020 for prices ranging from \$1,100,000 to \$1,637,000 or from \$210.89 to \$314.38 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, appellant's counsel argued that appellant comparable #1 was occupied throughout 2020, was not demolished until 2021, and that it is a valid comparable sale for this appeal.

¹ The Multiple Listing Service (MLS) sheet submitted by the board of review describes comparable #5 as having a "bonus space 'coach house' (future in-law suite)" above the garage.

Counsel then argued that appellant comparable #2 has higher land value, based on its assessment, and that this higher land value offsets any inferiorities pointed out by the board of review. Counsel noted that the appellant's comparables are all very similar to the subject in dwelling size and age/effective age. Counsel then argued, based on the previous written submission, that board of review comparable #1 is dissimilar to the subject in dwelling size, board of review comparable #2 is dissimilar to the subject in age and has had extensive renovations unlike the subject, board of review comparable #3 is dissimilar to the subject in dwelling size, effective age, and has been renovated, board of review comparable #4 is dissimilar in age and dwelling size, board of review comparable #5 is dissimilar in dwelling size and is located 2.4 miles away from the subject, and board of review comparable #5 is dissimilar in parcel size and has a bath house unlike the subject.

In surrebuttal, Mr. Perry argued that appellant's counsel erroneously states that board of review comparable #5 has finished space above the garage, emphasizing the language in the MLS listing describing it as a "*future* in-law suite." Mr. Perry stated that the sketch contained in the MLS listing, which was not a part of the board of review's submission, and County records show this area above the garage being unfinished attic space. Mr. Perry then argued that appellant comparable #1 was purchased for the land value only, with the purchasers intending to tear the house down, rendering the characteristics of the improvement irrelevant.

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 finds that none of the parties' comparables are particularly similar to the subject due to differences in age, parcel size, and features such as inground swimming pool and/or coach house amenities. Nevertheless, the Board gives less weight to appellant comparable #1 due to its lack of finished basement area and appellant comparable #2 due to differences in age/effective age compared to the subject. The Board also gives reduced weight to board of review comparables #2 through #5 due to their dissimilar dwelling size, age/effective age, or design when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sale #1 which are more similar to the subject in age, dwelling size, design, and most features. These most similar comparables sold for prices of \$944,000 and \$1,100,000 or \$167.85 and \$210.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,176,413 or \$196.40 per square foot of living area, including land, which is bracketed by the best comparable sales in this record on a per-square-foot basis and although it is above the best comparables on an overall basis, the assessment appears justified due to the subject's inground pool and coach house amenities. 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

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:

February 21, 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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