



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

APPELLANT: David Guthman
DOCKET NO.: 20-01590.001-R-1
PARCEL NO.: 16-25-402-026

The parties of record before the Property Tax Appeal Board are David Guthman, 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: \$164,057
IMPR.: \$132,883
TOTAL: \$296,940

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 2.5-story dwelling of stone and wood siding construction with 4,689 square feet of living area. The dwelling was constructed in 1927 and has an effective age of 1933. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a garage containing 1,004 square feet of building area. The property has an approximately 29,690 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 1.3 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 part 2-story and part 3-story dwellings of brick, stone, or stucco exterior construction ranging in size from 4,614 to 5,986 square feet of living area. The homes were built from 1901 to 1939 with three having effective ages ranging from 1908 to 1941. Each

dwelling has central air conditioning, two or three fireplaces, a basement with three having finished area, and a garage ranging in size from 400 to 600 square feet of building area. The parcels range in size from 20,540 to 33,230 square feet of land area. The comparables sold from July 2019 to December 2020 for prices ranging from \$650,000 to \$850,000 or from \$109.59 to \$173.82 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$204,725, for an estimated market value of \$614,236 or \$131.00 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

At hearing, the appellant's counsel noted that the subject has a quality grade of very good and that three of appellant's comparables have quality grades of excellent. Counsel also pointed out that the subject has the smallest basement of all the comparables in the record, and the least number of bathrooms and the smallest finished basement area of all the comparables except one. Counsel argued that the subject has had modest improvements based on its effective age. He noted that appellant comparables #1 and #4 are located on the same street as the subject. Counsel argued that appellant comparable #1 was similar to the subject in dwelling size and has a superior land value based on its assessment. Counsel contended that appellant comparable #2 is similar to the subject in dwelling size and parcel size and has had a similar amount of renovation based on its effective age. Counsel then argued that appellant comparable #3 was in the same assessment neighborhood code as the subject, has a larger dwelling and a similar amount of renovation based on its effective age, yet sold for less than the subject's estimated market value based on its assessment. Finally, counsel stated that appellant comparable #4 has a larger dwelling, similar land value, based on its assessment, and larger parcel yet 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 \$296,940. The subject's assessment reflects a market value of \$891,980 or \$190.23 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 stated that the subject received permits between 2000 and 2003 for an addition, kitchen remodel, master bedroom and bathroom remodel, and a rooftop deck. Mr. Perry argued that appellant comparable #1 has an inferior stucco exterior and smaller garage than the subject. Mr. Perry pointed out that appellant comparable #2 has a smaller garage and lower land value than the subject. Mr. Perry argued that appellant comparable #3 was an unreliable unit of comparison since it was an estate sale which was sold as-is. The Multiple Listing Service (MLS) sheet provided as a part of the board of review's submission states, "call your rehabbers or build new construction" and that the "garage needs to be torn down." Mr. Perry stated that this comparable was updated and subsequently sold for \$1,150,000. Mr. Perry then argued that appellant comparable #4 was advertised as a land sale, that the dwelling needed to be demolished, and that it was not a reliable unit of comparison since it was purchased only for its land value.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 1.3 miles of the subject, two of which are in the same assessment neighborhood code as the subject. The comparables consist of 2-story dwellings of

brick, wood siding, or stone exterior construction ranging in size from 4,042 to 5,178 square feet of living area. The dwellings were built from 1885 to 1935, with effective ages ranging from 1920 to 1967. Each dwelling has central air conditioning, one to three fireplaces, a basement with finished area, and a garage ranging in size from 484 to 1,196 square feet of building area. The parcels range in size from 14,800 to 42,430 square feet of land area. The comparables sold from August 2018 to July 2019 for prices ranging from \$1,022,000 to \$1,150,000 or from \$212.44 to \$252.85 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, despite the testimony from the board of review regarding the renovations to the subject, the assessor only increased the effective age by six years. Counsel then reiterated the written rebuttal submission, arguing that although the MLS listing for appellant comparable #3 states that the garage needs to be torn down, it also states that there is a newer high-end kitchen, updated master bathroom, and that the "home is a pleasure to show. One of a kind." Counsel argued that, despite the board of review's contention, appellant comparable #4 was occupied throughout all of 2020, was not demolished until 2021, and was deemed a qualified sale by Lake County. Counsel noted that board of review comparable #1 sold in 2018 and that the property has an enclosed porch which was not disclosed by the County. Counsel argued that board of review comparable #1 also had a renovation and expansion which increased its effective age by 41 years as opposed to the subject. Counsel argued that board of review comparable #2 has had significant renovations as well, increasing its effective age by 38 years as opposed to the subject, that board of review comparable #3 has a superior land value, based on its assessment, when compared to the subject and should be considered an outlier for that reason, and that board of review comparable #4 has been renovated, giving it a 32-year increase in its effective age as opposed to the subject.

In surrebuttal, Mr. Perry argued that the multiple permits between 2000 and 2003 would suggest a newer effective age should be applied to the subject. Mr. Perry then reiterated that appellant comparable #4 was advertised as a land sale, the purchaser bought it for the value of the land with intent to tear the building down, and therefore the characteristics of the dwelling are irrelevant regardless of occupancy prior to the purchase.

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 comparable #2 due to its newer age/effective age when compared to the subject, as well as appellant comparables #3 and #4 due to their significantly larger dwelling sizes compared to the subject. The Board also gives reduced weight to board of review comparable #1 due to its less

proximate sale date for valuation as of January 1, 2020, as well as board of review comparables #2 and #4 due to their newer effective ages when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sale #3 which are more similar to the subject in age/effective age, dwelling size, and features. These most similar comparables sold for prices of \$795,000 and \$1,022,000 or for \$172.30 and \$252.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$891,980 or \$190.23 per square foot of living area, including land, which is bracketed 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.



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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