



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

APPELLANT: Brian Sullivan
DOCKET NO.: 20-01593.001-R-1
PARCEL NO.: 16-25-308-054

The parties of record before the Property Tax Appeal Board are Brian Sullivan, 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: \$140,179
IMPR.: \$290,790
TOTAL: \$430,969

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 exterior construction with 4,668 square feet of living area. The dwelling was constructed in 2008. Features of the home include a basement with finished area, central air conditioning, two fireplaces, an inground swimming pool, and a garage containing 748 square feet of building area. The property has an approximately 21,240 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 four comparable sales located from .08 of a mile to 1.36 miles from the subject, two of which are located in the same assessment neighborhood code as the subject. The comparables consist of 2-story dwellings of brick, stucco, brick and stone, or Dryvit and stone exterior construction ranging in size from 4,690 to 5,198 square feet of living area. The homes

were built from 1999 to 2003. Each dwelling has central air conditioning, one to three fireplaces, a basement with finished area, one of which is a walk-out, and a garage ranging in size from 546 to 864 square feet of building area. The parcels range in size from 18,960 to 29,630 square feet of land area. The comparables sold from June to December 2019 for prices ranging from \$800,000 to \$1,076,125 or from \$164.74 to \$216.24 per square foot of living area, including land.

At hearing, the appellant's counsel argued that the appellant's comparables are similar to the subject in dwelling size, two of which are located in the subject's assessment neighborhood code, and one of which has a superior walk-out style basement, yet each sold for less than the subject's estimated market value based on its assessment.

Based on this evidence, the appellant requested a reduced total assessment of \$330,970, for an estimated market value of \$993,009 or \$212.73 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 \$430,969. The subject's assessment reflects a market value of \$1,294,590 or \$277.33 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 a newer age than all comparables in the record and that the subject has an inground swimming pool which is not a feature of any comparables in the record. Mr. Perry argued that appellant comparable #2 has an inferior stucco exterior and that appellant comparable #3 has an inferior Dryvit exterior and lower land value. Mr. Perry then argued that appellant comparable #4 was the least proximate comparable to the subject in the record and that it has a lower land value, despite its larger parcel, due to its dissimilar assessment neighborhood. Mr. Perry stated that the board of review's comparables are three of the four most proximate comparables to the subject in the record, and argued that board of review comparables #1 and #2, despite having several inferior attributes, sold for prices similar to the subject's estimated market value based on its assessment.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from .06 of a mile to 1.09 miles from the subject, two of which are in the same assessment neighborhood code as the subject. The comparables consist of part 1 and part 2-story,¹ 2-story, or 2.5-story dwellings of stone or wood siding exterior construction ranging in size from 3,565 to 5,311 square feet of living area. The dwellings were built from 1992 to 2006, with comparables #1 and #3 having effective ages of 2005 and 1997, respectively. Each dwelling has central air conditioning, one or two fireplaces, a basement with finished area, and a garage ranging in size from 500 to 704 square feet of building area. The parcels range in size from 9,250 to 37,280 square feet of land area. The comparables sold from April to September 2019 for prices ranging from \$1,140,000 to \$2,337,500 or from \$262.52 to \$440.12

¹ A schematic drawing provided by the appellant depicts board of review comparable #3 as having only a partial second story.

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 appellant comparable #4 being located in a dissimilar neighborhood to the subject, it has a similar dwelling size, age, and features yet sold for less than the subject's estimated market value based on its assessment. Counsel then reiterated his written rebuttal filing, arguing that board of review comparable #1 was not inferior to the subject, highlighting the numerous renovations and increase in effective age, that board of review comparable #2 was dissimilar to the subject in dwelling size, and that board of review comparable #3 was dissimilar to the subject in design, dwelling size, and superior location near Lake Michigan versus the subject which is located several blocks from the Lake. The appellant also submitted a map showing the location of board of review comparable #3, situated at the corner of Prospect Ave. and Crescent Ct. and described as "one house away from Lake Michigan."

In surrebuttal, Mr. Perry noted that board of review comparable #1 was built in 1992 and that despite its increase in effective age, is still older than the subject. He argued further that despite recent renovations, those parts of the home that were not updated are 16 years older than the subject, and that the subject is therefore in better condition than this comparable. Mr. Perry argued further that this comparable also has an inferior parcel size, land value, quality grade, exterior construction, basement size, finished basement area, garage, and lacks an inground swimming pool, making it overall inferior to the subject and it supports the current assessment.

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 finds that neither party submitted comparables that were particularly similar to the subject due to differences in dwelling size, age, location, and swimming pool amenity. Nevertheless, the Board gives less weight to the appellant's comparables #2 and #4 due to their dissimilar assessment neighborhoods and/or proximity to Lake Michigan compared to the subject. The Board also gives reduced weight to board of review comparable #2 due to differences in dwelling size when compared to the subject and board of review comparable #3 due to its dissimilar location near Lake Michigan.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 along with board of review comparable sale #1 which are more similar to the subject in dwelling size, design, location, and features. These most similar comparables sold for prices ranging from \$1,025,000 to \$1,279,000 or from \$207.03 to \$262.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,294,590 or \$277.33 per square foot of living area, including land, which is above the range established by the best comparable sales

in this record, but appears justified due to the subject's newer age than all comparables in the record and inground swimming pool which is not a feature of any comparable 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

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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