



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

APPELLANT: Edward Holland
DOCKET NO.: 20-01598.001-R-1 through 20-01598.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Edward Holland, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-01598.001-R-1	16-23-414-001	135,270	195,737	\$331,007
20-01598.002-R-1	16-23-414-002	20,185	0	\$20,185

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 stucco exterior construction with 6,207 square feet of living area. The dwelling was constructed in 1901 with an effective age of 1931. Features of the home include a basement with finished area, central air conditioning, three fireplaces, an inground swimming pool, and a garage containing 1,257 square feet of building area. The property has a 29,789 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. The comparables consist of 2-story, 2.5-story, or part 2 and part 3-story¹ dwellings of brick, stucco, or frame exterior construction ranging in

¹ While the appellant disclosed that comparable #2 was a 2-story dwelling, the property record card, submitted by the appellant, depicts third story living area.

size from 5,666 to 6,802 square feet of living area. The homes were built from 1901 to 1925, with comparables #2 and #4 having effective ages of 1908 and 1926. Each dwelling has two or three fireplaces, a basement with two having finished area and one being a walk-out style, and a garage ranging in size from 440 to 600 square feet of building area. Three comparables have central air conditioning. The parcels range in size from 20,540 to 49,427 square feet of land area. The comparables sold from January to December 2020 for prices ranging from \$650,000 to \$955,000 or from \$109.59 to \$140.40 per square foot of living area, including land.

At hearing, the appellant's counsel noted that the subject has a quality grade of very good, and that appellant comparables #1 and #2 and board of review comparables #4 and #5 have quality grades of excellent. Counsel argued that the appellant's comparables are similar to the subject in dwelling size. Counsel then argued that comparable #1 has a similar effective age to the subject, a higher quality grade, and a higher land value, based on its assessment. Counsel stated that comparable #2 has a higher quality grade than the subject and a lesser land value, based on its assessment. Counsel then asserted that comparable #3 has the same quality grade as the subject, a higher land value, based on its assessment, and a superior walk-out style basement, and that comparable #4 has a similar effective age to the subject, the same quality grade, and a higher land value than the subject, based on its assessment.

Based on this evidence, the appellant requested a reduced total assessment of \$251,193, for an estimated market value of \$753,654 or \$121.42 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 \$351,192. The subject's assessment reflects a market value of \$1,054,947 or \$169.96 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 had an \$850,000 permit for an addition as well as an \$80,000 permit for a pool and outbuilding. Mr. Perry argued that appellant comparable #1 was advertised as a land sale and was torn down after purchase,² that appellant comparable #2 was an "as-is" sale, advertised as needing rehab or tear down, with the garage needing to be torn down, that appellant comparable #3 was an "as-is" estate sale advertised as needing rehab or tear down, and that appellant comparables #3 and #4 are located in a different assessment neighborhood than the subject. Mr. Perry argued that the permits suggest the subject is in superior condition to the appellant's comparables.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales. The comparables consist of 2-story, 2.5-story, or 3-story dwellings of brick, stucco, wood siding, stucco and brick, or stucco and wood siding exterior construction ranging in size from 4,481 to 6,279 square feet of living area. The dwellings were built from 1876 to 1910, with effective ages ranging from 1918 to 1965. Each dwelling has central air conditioning, two to four fireplaces, a basement with four having finished area, and a garage

² Neither party submitted Multiple Listing Service (MLS) listing sheets for the appellant's comparables.

ranging in size from 500 to 1,352 square feet of building area. Comparables #3 and #5 each have an inground swimming pool, with comparable #3 also having a bath house.³ The parcels range in size from 21,750 to 54,300 square feet of land area. The comparables sold from April 2019 to October 2020 for prices ranging from \$1,100,000 to \$1,615,000 or from \$222.45 to \$294.36 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under questioning by the Administrative Law Judge regarding board of review comparable #3, Mr. Perry initially stated that he believed the bath house listed in the board of review's grid was the same structure as the coach house mentioned by the appellant. Mr. Pozin disagreed and referred to the MLS listing sheet submitted in rebuttal that states the property has both a pool house/bath house and a coach house above the garage. Mr. Perry then contended that the sketch contained in the MLS listing, which was not a part of either party's submission, and County records show this area above the garage being unfinished storage space, and emphasized the language in the MLS listing describing it as a "future in-law suite." The Board finds the MLS listing sheet submitted by the appellant, which describes the area above the garage as "bonus space 'coach house' (future in-law suite)" and having "bonus potential for [an] in-law suite," to be inconclusive as to whether this space constitutes finished living area.

In rebuttal and based on appellant's previous submission, 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. Counsel argued that board of review comparables #1 through #3 are dissimilar to the subject in dwelling size, that board of review comparable #1 has been renovated, that board of review comparable #4 is dissimilar to the subject due to its architectural and historical significance, and that board of review comparable #5 has a higher quality grade than the subject, a higher land value than the subject, and is therefore an outlier among the other comparables in the record.

In surrebuttal, Mr. Perry argued that appellant comparable #1 was purchased for its land value, with the purchaser intending to demolish the building, in contrast to the subject which had over \$900,000 in permits less than 15 years ago. Mr. Perry reiterated that appellant comparables #2 and #3 were both "as-is" sales advertised as needing rehab or possible tear-down and that appellant comparable #4 is located outside the subject's assessment neighborhood. Mr. Perry then noted that board of review comparable #4 falls in the middle of the range of the board of review's comparables on a price per square foot basis, and therefore does not appear to be an outlier in terms of architectural or historical significance.

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

³ Additionally, an MLS listing sheet, submitted by the appellant in rebuttal, describes comparable #3 as having a "bonus space 'coach house' (future in-law suite)" above the garage.

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 nine 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, design, dwelling size, parcel size, and features such as inground swimming pool and/or bath house amenities. Nevertheless, the Board gives less weight to appellant comparables due to their lack of finished basement area and/or inground swimming pool, which are features of the subject. The Board also gives reduced weight to board of review comparables #1, #2, and #4 due to differences in dwelling size or lack of finished basement area when compared to the subject.

The Board finds the best evidence of market value to board of review comparable sales #3 and #5 which are similar to the subject in dwelling size, age, and features, noting that board of review comparable #3 has a larger parcel and bath house amenity requiring downward adjustments to make it more equivalent to the subject. These most similar comparables sold for prices of \$1,350,000 and \$1,615,000 or for \$231.14 and \$257.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,054,947 or \$169.96 per square foot of living area, including land, which is below 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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