



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

APPELLANT: Michelle Anixter  
DOCKET NO.: 20-01602.001-R-1  
PARCEL NO.: 16-26-406-042

The parties of record before the Property Tax Appeal Board are Michelle Anixter, 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:** \$90,400  
**IMPR.:** \$304,561  
**TOTAL:** \$394,961

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 5,180 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a garage containing 600 square feet of building area. The property has a 17,190 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 dwellings of brick, stucco, or Dryvit exterior construction ranging in size from 4,690 to 5,627 square feet of living area. The homes were built from 1996 to 2003. Each dwelling has central air conditioning, one or two fireplaces, a basement with finished area, and a garage ranging in size from 618 to 864 square feet of building area. The parcels range in size from 16,934 to 29,630

square feet of land area. The comparables sold from July 2019 to November 2020 for prices ranging from \$800,000 to \$1,076,125 or from \$164.74 to \$207.03 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 five of the seven comparables in the record have quality grades of excellent. Counsel stated that the subject has the lowest land value of all the comparables, based on their land assessments. Counsel argued that appellant comparable #1 is the best comparable submitted since it has the same quality grade as the subject of very good, a similar land value based on its assessment, and is the only comparable in the record from the subject's assessment neighborhood code. Counsel contended that appellant comparable #2 has a similar dwelling size as the subject and a superior land value based on its assessment, and that appellant comparables #3 and #4 have higher quality grades of excellent and higher land values based on their assessments. Counsel argued that appellant comparable #2 would adjust to a sale price of \$152.00 per square foot of living area, that appellant comparable #3 would adjust to a sale price of \$129.67 per square foot of living area, and appellant comparable #4 would adjust to a sale price of \$135.02 per square foot of living area, based on their superior features.

Based on this evidence, the appellant requested a reduced total assessment of \$294,962, for an estimated market value of \$884,975 or \$170.84 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

Under questioning by the Administrative Law Judge with regard to the appellant's counsel's adjustments, Mr. Pozin explained that adjustments were made based on the differences in land values and features such as dwelling size, bathroom count, and basement finish when compared to the subject. Counsel stated that the superior quality grade of excellent equated to a 15% "premium" over the subject's quality grade of very good resulting in a 15% adjustment downward. Jack Perry, appearing on behalf of the Lake County Board of Review, questioned Mr. Pozin as to what support for these adjustments existed in the record. Counsel stated that there was support in the record as to the land values, and that he calculated the land values by subtracting the subject's land assessment from the comparables' land assessments and then multiplied the resulting amount by three to arrive at the difference in land value. Mr. Perry argued that counsel's adjustments were arbitrary and unsupported by the record in this appeal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$394,961. The subject's assessment reflects a market value of \$1,186,425 or \$229.04 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 all of the comparables in the record are older than the subject and all but one comparable have fewer full bathrooms than the subject. Mr. Perry argued that appellant comparable #1 is the least similar comparable to the subject due to its age, inferior Dryvit exterior, and bathroom count.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. The comparables consist of 1.5-story<sup>1</sup> or 2-story dwellings of brick or wood siding exterior construction ranging in size from 4,733 to 5,311 square feet of living area. The dwellings were built from 1992 to 2005, with comparables #1 and #2 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 576 to 802 square feet of building area. The parcels range in size from 17,580 to 37,280 square feet of land area. The comparables sold from April to October 2019 for prices ranging from \$1,279,000 to \$2,337,500 or from \$262.52 to \$440.12 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, and based on the previous written submission, counsel argued that board of review comparable #1 had been recently renovated, unlike the subject. Counsel further argued that board of review comparable #2 was dissimilar to the subject in design, being a 1.5-story dwelling, has a higher quality grade than the subject, has a higher land value, and has a superior location near Lake Michigan. Counsel then asserted that board of review comparable #3 has a higher quality grade and higher land value, rendering it dissimilar to the subject.

### **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.

As an initial matter, the Board gives little weight to the adjustments put forth by counsel as there was no foundation with respect to who prepared the adjustments, the qualifications of the person who made the adjustments, and no evidence in the record of specific market data upon which he relied to calculate the adjusted sale prices per square foot for each comparable.

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 #1 due to the difference in age compared to the subject, as well as board of review comparable #2 due to its older age and larger parcel size in relation to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #2 through #4 and board of review comparable sales #1 and #3 which are similar to the subject in design, dwelling size, age, and features. These most similar comparables sold for prices ranging from \$800,000 to \$1,300,000 or from \$164.74 to \$274.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,186,425 or \$229.04 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables

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<sup>1</sup> A schematic drawing provided by the appellant depicts board of review comparable #2 as having only a partial second story.

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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