



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

APPELLANT: Marcia Levine
DOCKET NO.: 20-01606.001-R-1
PARCEL NO.: 16-23-417-033

The parties of record before the Property Tax Appeal Board are Marcia Levine, 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 **A Reduction** 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: \$88,982
IMPR.: \$66,552
TOTAL: \$155,534

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 two-story dwelling of brick exterior construction with 2,745 square feet of living area. The dwelling was constructed in 1971. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 463 square foot garage. The property has a 13,500 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant appeared through counsel before the Property Tax Appeal Board by virtual hearing contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted a Multiple Listing Service sheet (MLS) for comparable #3, property record cards for subject and comparables along with a grid analysis on four comparable sales with two sales being located .05 of a mile or 2.39 miles from the subject property. The comparables have sites ranging in size from 11,830 to 19,215 square feet of land area. The comparables are improved with one, 1.5-story and three, 2-story dwellings of brick or brick and frame exterior construction

that range in size from 2,632 to 3,814 square feet of living area. The dwellings were built from 1953 to 1989. Each comparable has a basement with three comparables finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 600 square feet of building area. The comparables sold from August 2018 to October 2020 for prices ranging from \$445,000 to \$630,000 or from \$164.45 to \$174.77 per square foot of living area, land included. The appellant requested that the assessment be reduced to \$130,783 reflecting a market value of approximately \$392,388 at the statutory level of assessments of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$174,748. The subject's assessment reflects a market value of \$524,926 or \$191.23 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 represented the board of review.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.86 of a mile of the subject and in the subject's neighborhood code. The comparables have sites ranging in size from 6,790 to 14,390 square feet of land area. The comparables are improved with two 2-story, one 2.5-story and one 3-story dwellings of brick, wood siding, stucco or brick and wood siding exterior construction ranging in size from 2,308 to 2,987 square feet of living area. The comparables were built from 1921 to 1947 with each comparable having an effective age ranging from 1945 to 1976. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 228 to 530 square feet of building area. The comparables sold from January to December 2019 for prices ranging from \$590,000 to \$760,000 or from \$228.47 to \$263.89 per square foot of living area, land included. The board of review requested that the assessment be confirmed.

The appellant's counsel submitted written rebuttal of the board of review's evidence along with Redfin for comparable #1. Board of review comparable #1 sold in September 2017 for \$430,000 and resold after being completely renovated and adding a new 2-car garage. Board of review comparable #4 had a building permit for an "interior gut rehab." The appellant's attorney also stated that "The Appellant's comparables are all similar to the Subject in age; all the Board's comparables are dissimilar to the Subject in age."

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables #2 and #4 as these properties are larger in dwelling size or lack a finished basement when compared to the subject. The Board gave less weight to the board

of review comparables as these properties are significantly older in their actual age when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3. These comparables are similar to the subject in age, dwelling size and features. These most similar comparables sold for prices of \$460,000 and \$445,000 or \$174.77 and \$164.45 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$524,926 or \$191.23 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is not supported. Based on this evidence the Board finds a reduction in the subject's assessment is 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



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: October 17, 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

AGENCY

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