



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

APPELLANT: Todd Anixter  
DOCKET NO.: 20-01608.001-R-1  
PARCEL NO.: 16-26-215-006

The parties of record before the Property Tax Appeal Board are Todd 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:** \$87,020  
**IMPR.:** \$319,606  
**TOTAL:** \$406,626

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 stone exterior construction with 5,188 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a garage containing 836 square feet of building area. The property has an approximately 24,820 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, one of which is located in the same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of Dryvit, stucco, brick, or brick and stone exterior construction ranging in size from 4,690 to 5,627 square feet of living area. The homes were built from 1995 to 2003. Each dwelling has central air conditioning, two fireplaces, a basement with finished area, and a garage ranging in size from

618 to 845 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 May 2019 to November 2020 for prices ranging from \$929,000 to \$1,076,125 or from \$167.94 to \$207.03 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$306,627, for an estimated market value of \$919,973 or \$177.33 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

At hearing, appellant's counsel argued that the subject has the lowest land value, based on its assessment, of all of the comparables in the record, and has a quality grade of very good, with five of the seven comparables having superior quality grades of excellent. Counsel noted that appellant comparable #1 has a quality grade of very good, is the only comparable in the subject's assessment neighborhood code, and has a similar land value to the subject, based on its assessment. Counsel then argued that appellant comparable #2, which has a quality grade of excellent, has a superior land value based on its assessment. Counsel contended further that appellant comparable #3, which has a quality grade of excellent, has a higher land value based on its assessment, has a similar location, and has a similar dwelling size to the subject. Counsel then argued that appellant comparable #4 has a superior quality grade of excellent, a higher land value based on its assessment, and a similar dwelling size to the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$406,626. The subject's assessment reflects a market value of \$1,221,466 or \$235.44 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 most recently sold in August 2016 for \$1,525,000. He then argued that all of the appellant's comparables are older than the subject, that appellant comparable #1 has an inferior Dryvit exterior that is stigmatized by the market, is approximately 10 years older than the subject, and has two fewer full bathrooms. Mr. Perry then argued that appellant comparable #2 has an inferior stucco exterior and appellant comparable #4 is located nearly two miles from the subject.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. The comparables consist of two-story or part one-story and part two-story dwellings<sup>1</sup> 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 #2 and #3 having effective ages of 1997 and 2005, 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.

---

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

In rebuttal, and based upon the written submission, appellant's counsel argued that board of review comparable #1 is superior to the subject in quality grade and land value, that board of review comparable #2 has a dissimilar part one-story and part two-story design and superior location near Lake Michigan, and that board of review comparable #3 was extensively renovated in 2018, unlike the subject. The appellant also submitted a map showing the location of board of review comparable #2, situated at the corner of Prospect Ave. and Crescent Ct. and described as "one house away from Lake Michigan."

In surrebuttal, Mr. Perry argued that while board of review comparable #3 has been renovated, it was constructed in 1992, and therefore, everything that was not renovated, such as windows, plumbing, and exterior, are inferior to the subject which was constructed in 2004.

### **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 gives less weight to the appellant's comparable #2 due to its proximity to Lake Michigan compared to the subject and appellant comparable #4 due to its location over one mile from the subject. The Board also gives reduced weight to board of review comparable #2 which, when compared to the subject, has a superior 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 sales #1 and #2 which are similar to the subject in age, location, dwelling size, and features. These most similar comparables sold for prices ranging from \$945,000 to \$1,300,000 or from \$167.94 to \$274.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,221,466 or \$235.44 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 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



\_\_\_\_\_  
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: March 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

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Todd Anixter, by attorney:  
Mendy L. Pozin  
Attorney at Law  
2720 Dundee Road  
Suite 284  
Northbrook, IL 60062

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085