



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

APPELLANT: Paul Munk
DOCKET NO.: 20-01624.001-R-1
PARCEL NO.: 16-25-302-011

The parties of record before the Property Tax Appeal Board are Paul Munk, 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: \$200,521
IMPR.: \$171,708
TOTAL: \$372,229

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 5,584 square feet of living area. The dwelling was constructed in 1942. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a garage containing 506 square feet of building area. The property has a 45,080 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, three of which are located in the same assessment neighborhood code as the subject. The comparables consist of 2-story or part 2-story and part 3-story dwellings of stucco, brick, or brick and wood siding exterior construction ranging in size from 5,278 to 5,986 square feet of living area. The homes were built from 1900 to 1939, with three comparables having effective ages ranging from 1908 to 1945 based on their

underlying property record cards. Each dwelling has central air conditioning, two or four fireplaces, a basement with three having finished area, and a garage ranging in size from 480 to 693 square feet of building area. The parcels range in size from 20,540 to 42,690 square feet of land area. The comparables sold from June to December 2020 for prices ranging from \$650,000 to \$944,000 or from \$109.59 to \$167.85 per square foot of living area, including land.

At hearing, appellant's counsel noted that the subject has a quality grade of very good, and that each of the appellant's comparables have a superior quality grade of excellent and a similar dwelling size to the subject. Counsel argued that appellant comparable #1 has had no major renovations based on its effective age, and is the most proximate to the subject geographically. Counsel then argued that the slight increase in effective age for appellant comparables #2 through #4 demonstrates that they have had minimal renovations. Counsel then asserted that appellant comparable #4 also has a similar land value to the subject, based on its assessment.

Based on this evidence, the appellant requested a reduced total assessment of \$272,230, for an estimated market value of \$816,772 or \$146.27 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 \$372,229. The subject's assessment reflects a market value of \$1,118,141 or \$200.24 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 argued that the subject's effective age reflected in the board of review grid and property record card appears to be inaccurate, as the property record card states that the subject was remodeled in 1999 and had a permit in 2015 for interior remodeling. Mr. Perry argued further that all of the appellant's comparables are older than subject; that appellant comparable #1 was advertised as a land sale¹ with the building being demolished after purchase, rendering the characteristics of the building irrelevant; that appellant comparable #3 was an "as-is" sale advertised as needing rehab with the listing stating that the garage must be torn down; and that appellant comparable #4 is 42 years older than the subject and has an inferior stucco exterior.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales three of which are located in the same assessment neighborhood code as the subject. The comparables consist of part 1-story and part 2-story,² 2-story, 2.5-story, or 3-story dwellings of wood siding, stucco and wood siding, brick and wood siding, or stucco and brick exterior construction ranging in size from 5,311 to 6,127 square feet of living area. The dwellings were built from 1900 to 1996, with effective ages ranging from 1918 to 1997. Each dwelling has central air conditioning, one to three fireplaces, a basement with four having finished area, and a garage ranging in size from 420 to 1,352 square feet of building area.

¹ The board of review submitted Multiple Listing Service (MLS) listing sheets for both the appellant's and the board of review's comparables.

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

Comparables #3 and #4 each have an inground swimming pool, with comparable #4 also having a bath house. The parcels range in size from 23,000 to 54,300 square feet of land area. The comparables sold from April 2019 to October 2020 for prices ranging from \$1,350,000 to \$2,337,500 or from \$220.34 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 documentary evidence, appellant's 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 stated that appellant comparable #2 is similar in age to the subject. Counsel then pointed out that although the MLS listing for appellant comparable #3 states that it was an "as-is" sale, the listing also states that it has a "newer kitchen," "updated master bath," and that it is a "pleasure to show. One of a kind," indicating some renovation to the property to make it more current. Counsel argued that board of review comparable #1 has a superior quality grade of excellent, its effective age increased more than any of the appellant's comparables, it has a second parcel, and was designed by a noted architect, making it dissimilar to the subject. Counsel contended that board of review comparable #2 is dissimilar to the subject having a higher quality grade of excellent, a newer age, a dissimilar part 1-story and part 2-story design, and is located near Lake Michigan.³ Counsel argued that board of review comparable #3 had an increase in effective age of 19 years, more than any of appellant's comparables, and the MLS listing sheet states that it has been "masterfully expanded and renovated." Counsel then argued that the MLS listing for board of review comparable #4 suggests that there is an additional coach house over the garage, making it dissimilar to the subject, and it has an inground swimming pool and pool house unlike the subject. Counsel then asserted that board of review comparable #5 is dissimilar to the subject in dwelling size and location, its effective age has been increased by 30 years, it has a superior garage, and it was renovated in 2018.

In surrebuttal, Mr. Perry reiterated that the subject's effective age was inaccurate due to the previously mentioned remodeling. Mr. Perry argued that the occupancy of appellant comparable #1 is irrelevant, as it was purchased for its land value and the only relevant characteristic of the building is the cost to remove it. With regard to board of review comparable #4, Mr. Perry stated that the sketch contained in the MLS listing, which was not a part of the board of review's submission, and County records show the area above the garage to be unfinished attic space.

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.

³ As part of written rebuttal, 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 being located "one house away from Lake Michigan."

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #1, #3, and #4 due to differences in basement finish and/or age when compared to the subject. The Board also gives reduced weight to board of review comparables #1 through #4 due to differences in basement finish, age, and/or inground swimming pool/pool house amenities when compared to the subject.

On this record and after considering the various arguments made by the respective parties concerning the sales data, the Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparable sale #5 which are similar to the subject in age/effective age, dwelling size, and most features. These most similar comparables sold for prices of \$944,000 and \$1,350,000 or for \$161.05 and \$220.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,118,141 or \$200.24 per square foot of living area, including land, which is bracketed 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

Paul Munk, 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