



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

APPELLANT: Myron Rosenthal
DOCKET NO.: 20-01626.001-R-1
PARCEL NO.: 16-24-302-001

The parties of record before the Property Tax Appeal Board are Myron Rosenthal, 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: \$156,946
IMPR.: \$328,815
TOTAL: \$485,761

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 3-story dwelling of brick and wood siding exterior construction with 7,878 square feet of living area. The dwelling was constructed in 1906 with an effective age of 1932. Features of the home include a basement with finished area, central air conditioning, four fireplaces, a detached garage containing 1,023 square feet of building area,¹ and an inground swimming pool. The property has a 26,800 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, 2.5-story, or

¹ The parties disclosed that there is a 711 square foot coach house above the garage, bringing the total living area to 8,589 square feet.

part 2-story and part 3-story dwellings of stucco or brick exterior construction ranging in size from 5,278 to 6,802 square feet of living area. The homes were built from 1900 to 1925 with three comparables having effective ages ranging from 1908 to 1926. Each dwelling has central air conditioning, two or three fireplaces, a basement with three having finished area, and a garage ranging in size from 440 to 616 square feet of building area. The parcels range in size from 20,540 to 41,866 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 \$161.05 per square foot of living area, including land.

At hearing, appellant's counsel noted that the subject is an older home with a smaller parcel and lower land value, based on its assessment, than most of the comparables in the record. Counsel pointed out that appellant's comparables are timely sales, being more relevant in determining value than sales occurring more than one year from the date of valuation. Counsel argued that appellant comparable #1 was the most similar comparable to the subject as it is in the same assessment neighborhood as the subject and has a coach house like the subject. Counsel then argued that appellant comparables #2 and #3 are located in the same assessment neighborhood as the subject and that appellant comparables #2 through #4 have higher land values than the subject, based on their assessments.

Based on this evidence, the appellant requested a reduced total assessment of \$391,462, for an estimated market value of \$1,174,503 or \$136.75 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 \$485,761. The subject's assessment reflects a market value of \$1,459,180 or \$169.89 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 pointed out that the subject is located near Lake Michigan and has an inground swimming pool, unlike each of the appellant's comparables. Mr. Perry stated that appellant comparable #1 was an "as-is" sale advertised as needing rehab or a possible tear down and that the Multiple Listing Service (MLS) listing sheet states that the garage must be torn down.² Mr. Perry argued that appellant comparable #2 was advertised as a land sale with the building being demolished after purchase, and that appellant comparable #3 has an inferior stucco exterior and is the least similar to the subject in dwelling size.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales, two of which are located in the same assessment neighborhood code as the subject. The comparables consist of 2-story, 2.5-story, or 3-story dwellings of brick, stucco and brick, stucco and wood siding, or brick and wood siding exterior construction ranging in size from 5,834 to 7,159 square feet of living area. The dwellings were built from 1900 to 1939, with effective ages ranging from 1918 to 1974. Each dwelling has central air conditioning, one to five

² As part of its submission, the board of review submitted MLS listing sheets for two of the board of review's comparables and three of the appellant's comparables.

fireplaces, a basement with five having finished area, and a garage ranging in size from 606 to 1,352 square feet of building area. Comparables #1, #4, and #6 each have an inground swimming pool, with comparable #4 also having a bath house. The parcels range in size from 23,050 to 54,300 square feet of land area. The comparables sold from March 2018 to October 2020 for prices ranging from \$1,350,000 to \$2,192,000 or from \$202.54 to \$316.76 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 pointed out that although the MLS listing for appellant comparable #1 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 asserted that appellant comparable #2 was occupied throughout 2020, was not demolished until 2021, and that it is a valid comparable sale for this appeal. Counsel then noted that all four of appellant's comparable sales are within one year of the date of valuation at issue, and argued that three of the board of review's comparables which sold in 2018 are not good indicators of value. Counsel then argued that board of review comparable #2 has a second parcel and was designed by a noted architect; that board of review comparable #3 had been recently renovated; that the MLS listing for board of review comparable #4 suggests that there is an additional coach house over the garage, and it has an inground swimming pool and pool house unlike the subject; and that board of review comparable #5 had a permit for an addition.

In surrebuttal, Mr. Perry noted that the difference in age and effective age of the subject was 26 years while the difference in age and effective age for each of the appellant's comparables ranged from 0 to 12 years. Mr. Perry pointed out that the subject has a larger garage than each of the appellant's comparables. 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. 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. Mr. Perry then asserted that while there may have been some updating, appellant comparable #1 was built in 1901 and based on its sale price and the MLS listing, the property is in poor condition.

Under questioning by the Administrative Law Judge regarding board of review comparable #2, Mr. Perry stated that although some market participants may find it interesting that the home was designed by a noted architect, he is unable to make a quantitative adjustment for such and stated that it was his belief that the majority of potential buyers would purchase the home based on its condition and features, rather than the architect who designed it. Appellant's counsel contended that a purchaser might want to buy such a home for the status.

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 ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds that neither party submitted comparables that were particularly similar to the subject due to differences in age/effective age, dwelling size, design, and/or amenities. Nevertheless, the Board gives less weight to the appellant's comparable #2 due to lack of basement finish when compared to the subject. The Board also gives reduced weight to board of review comparables #1, #2, #5, and #6 due to their more remote sale dates for valuation as of January 1, 2020 and/or differences in age/effective age, design, and/or basement finish when compared to the subject.

On this record and after considering the arguments made by the parties, the Board finds the best evidence of market value to be appellant's comparable sales #1, #3, and #4 along with board of review comparable sales #3 and #4 which are similar to the subject in age/effective age, design, and some features. These most similar comparables sold for prices ranging from \$715,000 to \$1,600,000 or from \$119.45 to \$261.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,459,180 or \$169.89 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, such as dwelling size and coach house/pool house amenities, 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

Myron Rosenthal, 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