



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

APPELLANT: Janet Grable
DOCKET NO.: 20-01636.001-R-1
PARCEL NO.: 16-23-409-029

The parties of record before the Property Tax Appeal Board are Janet Grable, 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: \$117,454
IMPR.: \$160,852
TOTAL: \$278,306

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 stucco exterior construction with 4,412 square feet of living area. The dwelling was constructed in 1925 and has an effective age of 1940. Features of the home include a basement with finished area, central air conditioning, three fireplaces, and a garage containing 500 square feet of building area. The property has a 16,000 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 located within 2.8 miles of the subject, two of which are located in the same assessment neighborhood code as the subject. The comparables consist of 2-story, 2.5-story, or part 2-story and part 3-story dwellings of stucco, brick, stone, or frame exterior construction ranging in size from 3,625 to 4,890 square feet of living area. The homes were built from 1908 to 1939, with three comparables having effective ages ranging from

1924 to 1955 based on their underlying property record cards. Each dwelling has central air conditioning, two or three fireplaces, a basement with three having finished area, and a garage ranging in size from 400 to 690 square feet of building area. The parcels range in size from 18,420 to 32,810 square feet of land area. The comparables sold from July 2019 to June 2020 for prices ranging from \$550,000 to \$850,000 or from \$151.72 to \$173.82 per square foot of living area, including land.

At hearing, appellant's counsel pointed out that the subject has the smallest parcel of all of the comparables in the record, and argued that the subject has the lowest land value, based on the respective land assessments. Counsel noted that all of the appellant's comparables sold within six months of the lien date at issue, and argued that they are therefore better indicators of the subject's value than the board of review's comparables. Counsel argued that appellant comparable #1 was similar to the subject in dwelling size, had a similar increase in effective age, has a higher land value based on its land assessment, and the sale price would adjust downward to \$137.36 per square foot of living area due to the difference in land value compared to the subject. Counsel then asserted that appellant comparable #2 has a superior quality grade to the subject, a similar dwelling size to the subject, a higher land value based on its assessment, and the sale price would adjust downward to \$145.10 per square foot of living area. Counsel contended that appellant comparable #3 has a superior quality grade to the subject, a similar dwelling size and effective age as the subject, a higher land value based on its land assessment, and that the sale price would adjust downward to \$130.26 per square foot of living area. Counsel then argued that the sale price for appellant comparable #4 would adjust upward to \$159.04 per square foot of living area. Counsel then concluded by claiming that appellant's comparables #1 through #3, which sold in a narrow range per square foot, establish a pattern for determining the subject's value.

Based on this evidence, the appellant requested a reduced total assessment of \$210,196, for an estimated market value of \$630,651 or \$142.94 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, based upon the sorts of typical adjustments he has seen made in appraisals, certain adjustments were made to the appellant's comparables to account for the differences in land values and features such as quality grade, bathroom count, garage size, basement area, and basement finish when compared to the subject. Counsel stated 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. Jack Perry, appearing on behalf of the Lake County Board of Review, questioned Mr. Pozin as to whether he was a licensed appraiser and whether he was compensated on a contingency basis, to which Mr. Pozin responded that he was not a licensed appraiser and that his fee was contingent on the outcome of the appeal, noting further that he would only pursue a client's appeal if it has merit. 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 \$278,306. The subject's assessment reflects a market value of \$836,005 or \$189.48 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, based on the property record card, the subject had been remodeled in 1998. He noted further that appellant comparables #2 and #3 are located nearly three miles from the subject, are outside the subject's assessment neighborhood, and that all of the remaining comparables in the record are located within one mile of the subject and in the same assessment neighborhood as the subject. Mr. Perry argued that appellant comparable #4 was an "as-is" sale, has a dated interior and exterior, and the building was torn down after purchase.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within one mile of the subject and within the same assessment neighborhood code as the subject. The comparables consist of 2-story dwellings of brick, stucco, or wood siding exterior construction ranging in size from 3,568 to 4,564 square feet of living area. The dwellings were built from 1870 to 1929, with effective ages ranging from 1926 to 1952. Each dwelling has central air conditioning, one or two fireplaces, a basement with finished area, and a garage ranging in size from 440 to 484 square feet of building area. The parcels range in size from 16,810 to 34,000 square feet of land area. The comparables sold from August 2018 to March 2020 for prices ranging from \$845,000 to \$1,150,000 or from \$208.80 to \$275.66 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 rebuttal, counsel argued that although appellant's comparables #2 and #3 are located in a different assessment neighborhood than the subject, these properties are in superior locations and are similar in age/effective age and dwelling size, suggesting that the subject has been overvalued. With respect to the board of review's comparables, counsel contended that board of review comparable #1 has a dissimilar dwelling size to the subject, a higher land value than the subject, and has been completely renovated in the last four years, unlike the subject. Counsel argued that board of review comparable #2 was dissimilar to the subject in dwelling size, and that the 75-year increase in its effective age suggests a significant amount of renovation to the property. Counsel noted that board of review comparable #3 had a 41-year increase in its effective age due to a renovation and expansion by an award-winning architect, and that this sale occurred in 2018, more remote than the appellant's comparable sales. Counsel then pointed out the 24-year increase in the effective age of board of review comparable #4 and the major renovations occurring to the property since 2016.

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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #2 and #3 due to their locations more than two miles from the subject, as well as appellant's comparable #4 due to differences in dwelling size and basement finish when compared to the subject. The Board also gives reduced weight to board of review comparables #1 and #2 due to differences in dwelling size compared to the subject and board of review comparable #3 due to its more remote sale date for valuation as of January 1, 2020.

On this record and after considering the various arguments made by the respective parties, the Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sale #4 which are similar to the subject in dwelling size, age, location, and features. These most similar comparables sold for prices of \$795,000 and \$940,000 or for \$172.30 and \$208.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$836,005 or \$189.48 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

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