



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

APPELLANT: Joshua Silvers  
DOCKET NO.: 20-01641.001-R-2  
PARCEL NO.: 16-25-402-003

The parties of record before the Property Tax Appeal Board are Joshua Silvers, 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:** \$188,158  
**IMPR.:** \$291,949  
**TOTAL:** \$480,107

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 and wood siding exterior construction with 7,387 square feet of living area. The dwelling was constructed in 1928 with an effective age of 1954. Features of the home include a basement, central air conditioning, two fireplaces, and a garage containing 878 square feet of building area. The property has a 37,400 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 .13 of a mile to 2.06 miles from the subject, one of which is 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 brick or brick and stone exterior construction ranging in size from 5,931 to 7,134 square feet of living area. The homes were built from 1920 to 1938 with effective ages ranging from 1926 to 1963. Each dwelling has

central air conditioning, two to four fireplaces, a basement with three having finished area, and a garage ranging in size from 351 to 720 square feet of building area. Comparable #4 has an inground swimming pool. The parcels range in size from 20,210 to 49,690 square feet of land area. The comparables sold from October 2019 to December 2020 for prices ranging from \$650,000 to \$970,000 or from \$109.59 to \$140.40 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$363,616, for an estimated market value of \$1,090,957 or \$147.69 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

At hearing, the appellant's counsel noted that the subject has fewer bathrooms than all comparables in the record. Counsel argued that appellant comparable #1 was located less than a block from the subject on the same street. Counsel further argued that appellant comparable #2 is similar in age and effective age to the subject, appellant comparable #3 is similar to the subject in dwelling size, and appellant comparable #4 is similar to the subject in age and effective age. Counsel pointed out that appellant comparables #2 through #4 sold in a narrow range per square foot, suggesting a market level for these types of homes. Upon questioning by the board of review representative, Mr. Pozin confirmed that appellant comparable #4 is located in west Highland Park and that the subject is located in east Highland Park. Counsel argued that despite its location, comparable #4 is similar to the subject in age, effective age, and dwelling size.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$480,107. The subject's assessment reflects a market value of \$1,442,196 or \$195.23 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, Mass Appraisal Specialist, appeared on behalf of the Lake County Board of Review and argued that the subject's location is superior to all comparables in the record, approximately 500 feet from Lake Michigan. He stated that board of review comparables #1 and #4 are the most proximate comparables to Lake Michigan. Mr. Perry stated that the subject's most recent listing in 2003 noted a renovation and expansion, as well as five full and three half bathrooms.<sup>1</sup> He pointed out that since that listing, the subject had a permit in 2005 for a pergola, a permit in 2009 for a second floor addition, a permit in 2014 for a kitchen remodel, a permit in 2015 for a sunroom addition, a permit for a basketball court in 2016, and new siding in 2020. Due to these renovations, it is the opinion of the board of review that the subject's condition was superior to all of the appellant's comparables. Mr. Perry argued that appellant comparable #1 was advertised as a land sale and tear-down. Mr. Perry argued that appellant comparable #3 has a construction date of 1920 and an effective date of 1926, making it inferior to the subject's actual age as well as its effective age of 1954. Appellant comparable #3 also has an inferior quality grade, parcel size, and garage. Mr. Perry argued that appellant comparable #4 has an inferior location relative to the subject, being in west Highland Park compared to the subject's location near Lake Michigan.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located .67 of a mile to 2 miles from the subject, two of which are located

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<sup>1</sup> No MLS listing sheet for the subject was submitted as a part of either party's evidence nor was any MLS listing sheet tendered at hearing for inclusion in the record.

in the same assessment neighborhood code as the subject. The comparables consist of 2-story or 2.5-story dwellings of brick, wood siding, brick and wood siding, or brick and stucco exterior construction ranging in size from 5,311 to 6,127 square feet of living area. The dwellings were built from 1910 to 1996, with effective ages ranging from 1928 to 1997. Each dwelling has central air conditioning, two to three fireplaces, a basement with three having finished area, and a garage ranging in size from 420 to 862 square feet of building area. Comparable #2 has an inground swimming pool. The parcels range in size from 23,000 to 43,460 square feet of land area. The comparables sold from April 2019 to December 2020 for prices ranging from \$1,495,000 to \$2,337,500 or from \$253.30 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, appellant's counsel argued that, despite the board of review's contention, appellant comparable #1 was occupied throughout all of 2020, making it a valid comparable sale for purposes of this appeal. Counsel then argued based on the previous written submission that the board of review's comparables are all dissimilar to the subject in dwelling size. Counsel reiterated that board of review comparable #1 was historically and architecturally significant, rendering it dissimilar to the subject, board of review comparable #2 differed from the subject in dwelling size, board of review comparable #3 is dissimilar to the subject in dwelling size, design, and age, and board of review comparable #4 differs from the subject in dwelling size and was renovated in 2018.

In surrebuttal, Mr. Perry argued that the building characteristics for appellant comparable #1 were irrelevant since the property was sold for its land value. Mr. Perry then argued that the board of review's comparables were more similar to the subject with regard to condition and location while the appellant's comparables were inferior in these aspects. Mr. Perry contended that board of review comparables #1, #2, and #4 sold within a close range per square foot and that these comparables are the most similar to the subject. Mr. Perry then noted that these three comparables are smaller than the subject and sold for more than the subject's estimated market value based on its assessment.

### **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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds that none of the parties' comparables are particularly similar to the subject due to differences in dwelling size, design, age, and/or features. Nevertheless, the Board gives less weight to the appellant's comparable #1 due to its lack of finished basement area compared to the subject and appellant comparable #4 due to its inground swimming pool, a feature the subject lacks. The Board gives reduced weight to board of review comparable #1 which lacks finished basement area, board of review comparable #2 which has an

inground swimming pool unlike the subject, and board of review comparable #3 due to its newer age when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with board of review comparable sale #4 which are more similar to the subject in dwelling size, age, and features. These most similar comparables sold for prices ranging from \$845,000 to \$1,600,000 or from \$137.15 to \$261.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,442,196 or \$195.23 per square foot of living area, including land, which is within the range established by the best comparable sales in this record, and appears justified considering the subject's larger dwelling size and larger garage. In addition, the subject's property record card disclosed that the subject dwelling underwent remodeling in 2011 which is consistent with the uncontroverted argument by the board of review that multiple building permits were issued over the course of a number of years, which further supports the subject's assessment. 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

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:

February 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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