



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

APPELLANT: Richard & Adrienne Baskin
DOCKET NO.: 20-01642.001-R-1
PARCEL NO.: 16-36-305-030

The parties of record before the Property Tax Appeal Board are Richard & Adrienne Baskin, the appellants, 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: \$78,935
IMPR.: \$111,046
TOTAL: \$189,981

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 frame exterior construction with 2,963 square feet of living area. The dwelling was constructed in 1954 and has an effective age of 1970. Features of the home include a basement with finished area, central air conditioning, and a garage containing 484 square feet of building area. The property has a 12,720 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants 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 appellants submitted information on four comparable sales located within .93 of a mile of the subject one of which is located within the same assessment neighborhood code as the subject. The comparables consist of 1.5-story or 2-story dwellings of brick or brick and frame exterior construction ranging in size from 2,632 to 3,142 square feet of living area. The homes were built from 1951 to 1976,

with comparables #1 and #2 having effective ages of 1959 and 1955, respectively. Each dwelling has central air conditioning, one or two fireplaces, a basement with three having finished area, and a garage ranging in size from 273 to 625 square feet of building area. The parcels range in size from 12,490 to 19,215 square feet of land area. The comparables sold from December 2019 to October 2020 for prices ranging from \$445,000 to \$588,000 or from \$161.13 to \$187.14 per square foot of living area, including land.

At hearing, appellants' counsel noted that the subject has the second lowest land value of all the comparables in the record, based on the respective land assessments. Counsel pointed out that the subject has a quality grade of Good while six of the nine comparables in the record have quality grades of Excellent, and that each of the appellants' comparables sold within four months of the date of valuation at issue. Counsel argued that each of the appellants' comparables are similar to the subject in dwelling size and age, and that each has a higher land value than the subject based on the respective land assessments, suggesting that the subject has been overvalued.

Based on this evidence, the appellants requested a reduced total assessment of \$140,452, for an estimated market value of \$421,398 or \$142.22 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 \$189,981. The subject's assessment reflects a market value of \$570,685 or \$192.60 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 noted that, per the property record card, the subject was remodeled in 1991 and its effective age was increased to 1970. Mr. Perry pointed out that appellant comparables #2 through #4 are located outside of the subject's assessment neighborhood while each of the board of review's comparables are located within the subject's assessment neighborhood. Mr. Perry then noted that appellant comparable #1 has a difference between its age and effective age of four years while the subject has a 16-year difference in age and effective age.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales are located within .35 of a mile of the subject and within the same assessment neighborhood code as the subject. The comparables consist of 2-story dwellings of brick, wood siding, brick and vinyl siding, or brick and stucco exterior construction ranging in size from 2,340 to 3,298 square feet of living area. The dwellings were built from 1927 to 1993, with four comparables having effective ages ranging from 1932 to 1963. Each dwelling has central air conditioning, one or two fireplaces, a basement with four having finished area, and a garage ranging in size from 200 to 528 square feet of building area. The parcels range in size from 10,520 to 16,220 square feet of land area. The comparables sold from August 2018 to January 2020 for prices ranging from \$560,000 to \$800,000 or from \$207.12 to \$242.57 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 submitted, counsel argued that board of review comparable #1 had been recently renovated and had a permit for an addition, rendering it dissimilar to the subject. Counsel asserted that board of review comparable #2 was dissimilar to the subject in age and quality grade, and that board of review comparable #3 had been recently renovated. Counsel then argued that board of review comparables #4 and #5 were dissimilar to the subject in age and dwelling size and that board of review comparable #5 was a dated sale less indicative of value as of January 1, 2020.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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 appellants' comparables #2 and #3 due to differences in age or basement finish when compared to the subject. The Board also gives reduced weight to board of review comparables #2, #4, and #5 due to differences in age and/or dwelling size in relation to the subject. Additionally, board of review comparable #5 sold more remotely to the January 1, 2020 valuation date at issue.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #4 along with board of review comparable sales #1 and #3 which are similar to the subject in age, dwelling size, and features. These most similar comparables sold for prices ranging from \$445,000 to \$800,000 or from \$164.45 to \$242.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$570,685 or \$192.60 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

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

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

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