



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

APPELLANT: David Bergman
DOCKET NO.: 20-01645.001-R-1
PARCEL NO.: 17-31-102-035

The parties of record before the Property Tax Appeal Board are David Bergman, 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: \$123,723
IMPR.: \$89,589
TOTAL: \$213,312

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 3,116 square feet of living area. The dwelling was constructed in 1929 and has an effective age of 1945. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a garage containing 440 square feet of building area. The property has a 12,000 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 1.6 miles of the subject. The comparables consist of 1.5-story, 1.75-story, 2-story, or part 2-story and part 3-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 3,041 to 3,660 square feet of living area. The homes were built from 1928 to 1951, with three comparables having effective ages ranging from 1942 to 1959 based on their underlying property record cards. Each

dwelling has central air conditioning, a fireplace, a basement with two having finished area, and a garage ranging in size from 273 to 440 square feet of building area. Comparable #1 has an inground swimming pool. The parcels range in size from 10,950 to 25,631 square feet of land area. The comparables sold from May 2019 to August 2020 for prices ranging from \$484,900 to \$725,000 or from \$150.59 to \$207.50 per square foot of living area, including land.

At hearing, appellant's counsel pointed out that the subject has an inferior bathroom count in relation to each of the comparables in the record. Counsel pointed out that appellant comparable #4 has a larger parcel than the subject and a higher land value, based on the respective land assessments, and that this comparable would adjust downward to \$167.02 per square foot of living area, including land. Counsel noted that the other comparables submitted by the appellant sold from \$150.59 to \$177.87 per square foot of living area, including land, suggesting that the subject is overvalued.

Based on this evidence, the appellant requested a reduced total assessment of \$181,892, for an estimated market value of \$545,731 or \$175.14 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 fireplace, bathroom count, 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, argued that counsel's adjustments were arbitrary and unsupported by the record in this appeal, and that no adjustments were made to the comparables for differences in effective age, quality grade, condition, or location.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$213,312. The subject's assessment reflects a market value of \$640,769 or \$205.64 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 the subject is located on a cul-de-sac abutting Lake Michigan, is approximately 650 feet from the Lake, and is more proximate to the Lake than any of the comparables in the record. Mr. Perry pointed out that, according to the property record card, the subject was remodeled in 1998. Mr. Perry noted that appellant comparables #1 and #2 were dissimilar to the subject being located on a major traffic thoroughfare and lacking finished basement area. Mr. Perry then argued that appellant comparable #3 is the least proximate comparable to the subject.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within .84 of a mile of the subject. Comparable #5 is the same property as appellant comparable #4. The comparables consist of 2-story dwellings of brick, brick and wood siding, stucco and stone, or stone and wood siding exterior construction ranging

in size from 2,936 to 3,494 square feet of living area. The dwellings were built from 1928 to 1948, with effective ages ranging from 1942 to 1964. Each dwelling has central air conditioning, one or two fireplaces, a basement with finished area, and a garage ranging in size from 396 to 520 square feet of building area. The parcels range in size from 11,030 to 16,220 square feet of land area. The comparables sold from October 2018 to March 2020 for prices ranging from \$700,000 to \$1,067,500 or from \$207.50 to \$350.57 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, counsel argued that the subject is not lakefront property and has no lake view. Counsel argued that appellant comparables #1 and #2 were located in the same part of Highland Park as the subject. Counsel disputed the need for an adjustment to appellant comparable #4 for the difference in effective age and asserted that an adjustment for the difference in quality grade would be approximately 5%. Counsel then argued that board of review comparable #1 was a dated sale and less indicative of the subject's value as of January 1, 2020. Counsel then argued that board of review comparables #1 through #4 were dissimilar to the subject to recent renovations or additions.

In surrebuttal, Mr. Perry reiterated that the subject was remodeled in 1998 and that there is a 16-year difference between the year of construction and effective age, more than each of appellant comparables #1, #2, and #4.

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, with one being common to the parties. The Board gives less weight to the appellant's comparables #1 through #3 due to differences in location, basement finish, and/or inground swimming pool amenity when compared to the subject. The Board also gives reduced weight to board of review comparables #1 through #3 due to differences in age compared to the subject or more remote sale date for valuation as of January 1, 2020.

The Board finds the best evidence of market value to be appellant's comparable sale #4/board of review comparable sale #5 along with board of review comparable sale #4, which are similar to the subject in age, dwelling size, location, and features. These most similar comparables sold for prices of \$725,000 and \$800,000 or for \$207.50 and \$272.48 per square foot of living area,

including land. The subject's assessment reflects a market value of \$640,769 or \$205.64 per square foot of living area, including land, which falls below 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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