



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

APPELLANT: Steven & Merl Tovian
DOCKET NO.: 20-01650.001-R-1
PARCEL NO.: 16-25-306-018

The parties of record before the Property Tax Appeal Board are Steven & Merl Tovian, 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: \$98,952
IMPR.: \$99,028
TOTAL: \$197,980

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 brick and frame exterior construction with 2,870 square feet of living area. The dwelling was constructed in 1952 and has an effective age of 1956. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a garage containing approximately 280 square feet of building area. The property has a 12,120 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, two of which are located within the same assessment neighborhood as the subject. The comparables consist of 1.5-story, 2-story, or part 2 and part 3-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 2,706 to 3,220 square feet of living area. The homes were built from 1928 to 1965,

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 two having finished area, and a garage ranging in size from 273 to 600 square feet of building area. The parcels range in size from 10,950 to 19,215 square feet of land area. The comparables sold from August 2018 to October 2020 for prices ranging from \$445,000 to \$520,000 or from \$150.59 to \$164.97 per square foot of living area, including land.

At hearing, the appellants' counsel noted that the subject has the second smallest basement of all comparables in the record and has a basement garage. He noted further that the subject's effective age was increased by four years and has a quality grade of Good while six of the comparables submitted have quality grades of Very Good. Counsel argued that the appellants' comparables were similar to the subject in dwelling size and effective age and that appellant comparable #3 has a higher land value based on the respective assessments. Counsel then asserted that appellant comparables #2, #3, and #4 sold in a very narrow range per square foot and that the appellants' comparables suggest that the subject has been overvalued.

Based on this evidence, the appellants requested a reduced total assessment of \$145,939, for an estimated market value of \$437,860 or \$152.56 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 \$197,980. The subject's assessment reflects a market value of \$594,713 or \$207.22 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 appellant comparables #2 and #3 are outside of the subject's assessment neighborhood and that appellant comparables #2 and #4 lack finished basement area.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales, five of which are located within the subject's assessment neighborhood. The comparables consist of 1.5-story, 2-story, or 3-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,128 to 3,568 square feet of living area. The dwellings were built from 1925 to 1965, with effective ages ranging from 1945 to 1976. Each dwelling has central air conditioning, one to three fireplaces, and a basement with finished area. Five comparables each have a garage ranging in size from 440 to 530 square feet of building area. The parcels range in size from 6,790 to 31,720 square feet of land area. The comparables sold from March 2019 to July 2020 for prices ranging from \$600,000 to \$845,000 or from \$223.63 to \$310.15 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 appellants' previous written submission, counsel argued that with respect to the appellants' comparables that sold within a narrow range, that one of the comparables is from within the subject's assessment neighborhood and the remaining comparable sold below that narrow band suggesting the subject's assessment should be reduced. Counsel argued that board of review comparable #1 has the newest effective age of all

comparables in the record, was completely renovated, and sold in 2017 for \$430,000 in a condition more comparable to the subject. Counsel contended that board of review comparable #2 is dissimilar to the subject in dwelling size. Counsel then asserted that board of review comparable #3 had a 28-year increase in effective age, as opposed to the subject's four-year increase, has a superior quality grade of Very Good, and had an addition in 2006. Counsel argued that board of review comparable #4 has a superior quality grade of Very Good, is dissimilar to the subject in dwelling size, had a 21-year increase in effective age, was recently remodeled, and has a larger parcel and higher land value based on the respective land assessments. Counsel then contended that board of review comparable #5 has a superior quality grade of Very Good, a 17-year increase in its effective age, and that board of review comparable #6 has a superior quality grade of Very Good and a larger parcel and higher land value based on the respective land assessments.

In surrebuttal, Mr. Perry pointed out that five of the board of review comparables are within the subject's assessment neighborhood and reiterated that appellant comparables #2 and #3 are outside of the subject's assessment neighborhood. He noted further that board of review comparables #2, #3, and #5 have smaller parcels and inferior land values to the subject, based on the respective land assessments. With regard to counsel's contention of the appellants' comparables selling within a narrow range, Mr. Perry stated that the board of review's comparables sold for prices ranging from \$600,000 to \$845,000 or from \$223.63 to \$310.15 per square foot of living area, including land, and that the subject falls below the range of the board of review's comparables.

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 ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellants' comparables #2 and #4 due to their lack of basement finish compared to the subject and/or sale date more than one year prior to the January 1, 2020 lien date at issue. The Board also gives reduced weight to board of review comparables #1 through #4 and #6 due to differences in parcel size, effective age, design, dwelling size, and/or lack of garage when compared to the subject.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #3 along with board of review comparable sale #5, which are similar to the subject in parcel size, dwelling size, design, and features. These most similar comparables sold for prices ranging from \$445,000 to \$682,450 or from \$150.59 to \$228.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$594,713 or \$207.22 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

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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