



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

APPELLANT: James & Donna Gottlieb
DOCKET NO.: 20-02380.001-R-1
PARCEL NO.: 16-35-102-027

The parties of record before the Property Tax Appeal Board are James & Donna Gottlieb, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** 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: \$51,951
IMPR.: \$94,259
TOTAL: \$146,210

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 one-story dwelling of brick exterior construction with 2,440 square feet of living area. The dwelling was constructed in 1956. Features of the home include a partial basement that is finished with a recreation room,¹ central air conditioning, a fireplace and a 504 square foot garage. The property has a 22,230 square foot site and is located in Highland Park, Moraine Township, Moraine County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales that are located within the subject's assessment neighborhood and within .66 of a mile from the subject property. The comparables have sites that range in size from 19,975 to 81,671 square feet of land area that are improved

¹ The board of review describes the subject dwelling with a 448 square foot basement recreation room, which was unrefuted by the appellants in rebuttal.

with one-story or split-level dwellings of brick or wood siding exterior construction ranging in size from 2,583 to 2,766 square feet of living area. The dwellings were built in 1955 or 1962. The appellants reported that each comparable has an unfinished basement, central air conditioning, fireplace and a garage ranging in size from 437 to 2,055 square feet of building area. The comparables sold from March 2019 to August 2020 for prices ranging from \$300,000 to \$478,500 or from \$116.14 to \$177.75 per square foot of living area, including land. Based on this evidence, the appellants requested a total assessment reduction to \$127,120 which would reflect a market value of \$381,398 or \$156.31 per square foot of living area, including land, when using 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 \$162,115. The subject's assessment reflects a market value of \$486,979 or \$199.58 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.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales that are located within .97 of a miles from the subject property, two of which are within the same assessment neighborhood as the subject. Board of review comparable #2 is the same property as the appellants' comparable #1, where the board of review reported the basement is finished with a recreation room. The comparables have sites that range in size from 19,710 to 21,850 square feet of land area that are improved with one-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,585 to 3,077 square feet of living area. The dwellings were built from 1961 to 1964. The board of review reported that each comparable has a basement, two of which are finished with a recreation room. Each comparable has central air conditioning, one or two fireplaces and a garage containing either 462 or 529 square feet of building area. The comparables sold in March or August 2019 for prices ranging from \$460,000 to \$710,000 or from \$175.24 to \$274.66 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended as to the board of review's comparable sales that comparable #1 is not comparable to the subject due to its 26% larger size; comparable #2 is a duplicate of the appellants' comparable #1; and comparable #3 is not comparable as it appears to be an outlier based on the sale price per square foot. In a rebuttal grid analysis, counsel asserted that the appellants' comparable sales #1 and #3 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of six suggested comparable sales for the Boards consideration, as one sale was common to both parties. The Board has given less weight to the appellants' comparable #2 due to its dissimilar split level design when compared to the subject's one-story design and to the appellants' comparable #3 due to its much larger site size and much larger garage, when compared to the subject. The Board has given reduced weight to board of review comparable #1 due to its larger dwelling size when compared to the subject and to board of review comparable #3 due to its less similar location outside of the subject's neighborhood. Furthermore, board of review comparable #3 appears to be an outlier based on its considerably higher sale price when compared to the other comparable sales in the record.

The Board finds the best evidence of market value to be the appellants' comparable #1/board of review comparable #2 and the appellants' comparable #4. The Board finds these two comparables are overall more similar to the subject location, dwelling size, design, age and some features. The comparables sold in March and December 2019 for prices of \$380,000 and \$460,000 or \$137.38 and \$175.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$486,979 or \$199.58 per square foot of living area, including land, which is greater than the two best comparable sales in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's assessment is 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:

October 18, 2022



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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