



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

APPELLANT: Jeffrey Mazur  
DOCKET NO.: 20-03185.001-R-1  
PARCEL NO.: 16-36-205-065

The parties of record before the Property Tax Appeal Board are Jeffrey Mazur, the appellant, by attorneys Omar Banna and Jerrold H. Mayster of Mayster & Chaimson, Ltd. in Chicago, 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:** \$146,246  
**IMPR.:** \$29,574  
**TOTAL:** \$175,820

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 site with approximately 23,660 square feet of land area improved with a 1.5-story, A-Frame, dwelling of wood siding exterior construction containing 2,454 square feet of living area. The dwelling was constructed in 1920 but has an effective construction date of 1943. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached two-car garage with 484 square feet of building area. The property is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$525,000 as of January 1, 2019. The appellant requested the subject's assessment be reduced to \$174,998.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$218,264. The subject's assessment reflects a market value of \$655,644 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. The board of review disclosed that 2019 was the first year of the general assessment cycle for the subject property and a township equalization factor of 1.0047 was applied in the 2020 tax year.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings constructed from 1925 to 1952 that ranged in size from 2,098 to 2,779 square feet of living area. The comparables sold from July 2020 to December 2020 for prices ranging from \$670,000 to \$770,000 or from \$257.29 to \$319.35 per square foot of living area, including land.

Following the submission of the board of review evidence, the appellant submitted a letter explaining that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 19-07955.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$174,998 based on an agreement of the parties. The appellant also asserted that 2019 and 2020 are in the same general assessment period. The appellant requested the assessment of the subject property as established for the 2019 tax year be carried forward to the 2020 tax year, subject to equalization, as provided by Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

### **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, pursuant to Section 16-185 of the Property Tax Code, a reduction in the subject's assessment is warranted.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

In accordance with Section 16-185 of the Property Tax Code, the Board finds that the 2019 tax year's assessment of \$174,998 as determined by the Property Tax Appeal Board in Docket No. 19-07955.001-R-1 should be carried forward to the 2020 tax year subject only to the township

equalization factor of 1.0047 that was applied to the 2020 assessments. The record disclosed the subject property is an owner-occupied dwelling, the 2019 and 2020 tax years are in the same general assessment period, the record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision establishing a different fair cash value, or that the decision of the Property Tax Appeal Board had been reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's finding adjusted by the application of the 2020 township equalization factor of 1.0047.

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:

December 20, 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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