



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

APPELLANT: Michael Drumm
DOCKET NO.: 20-04024.001-R-1
PARCEL NO.: 16-16-203-018

The parties of record before the Property Tax Appeal Board are Michael Drumm, the appellant, by attorney Eric Feldman of Eric Feldman & Assoc. P.C. 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 **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: \$50,774
IMPR.: \$90,210
TOTAL: \$140,984

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 two-story dwelling of brick and wood siding construction with 2,484 square feet of living area. The dwelling was constructed in 1977. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 484 square foot garage. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales with the same assessment neighborhood code as the subject and located within .12 of a mile from the subject property. The appellant reported the comparables are improved with one-story¹ or two-story dwellings of brick and wood siding exterior construction containing 2,451 or 2,546 square feet of living area. The

¹ The appellant's comparable #1 has a ground floor area of 700 square feet with an above ground area of 2,546 square feet, suggesting the dwelling is part two-story in design.

dwelling were built in 1977 or 1978. Each comparable has a concrete slab foundation, central air conditioning, a fireplace and a garage with either 462 or 504 square feet of building area. The comparables sold from June 2019 to January 2020 for prices ranging from \$325,000 to \$440,000 or from \$127.65 to \$179.52 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$132,357, which would reflect a market value of \$397,111 or \$159.87 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 \$140,984. The subject's assessment reflects a market value of \$423,503 or \$170.49 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 five comparable sales with the same assessment neighborhood code as the subject and located within .27 of a mile from the subject property. The board of review's comparable #3 is the same property as the appellant's comparable #2. The board of review reported the comparables are improved with one-story² or two-story dwellings of brick and wood siding exterior construction ranging in size from 2,236 to 2,745 square feet of living area. The dwellings were built from 1977 to 1984. Each comparable has a concrete slab foundation, central air conditioning, a fireplace and a garage ranging in size from 441 to 529 square feet of building area. The comparables sold from June 2019 to February 2021 for prices ranging from \$422,500 to \$565,000 or from \$171.22 to \$243.01 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

The record contains seven suggested comparable sales for the Board's consideration, as one sale was common to the parties. The Board has given less weight to board of review comparable #5 due to its sale date occurring 14 months after the assessment date at issue, when the remaining comparable sales in the record occurred more proximate in time to the January 1, 2020 assessment date.

The Board finds the best evidence of market value to be parties' remaining comparables which are similar to the subject in location, dwelling size, age and features. These comparables sold from June 2019 to September 2020 for prices ranging from \$325,000 to \$565,000 or from

² The board of review's comparable #1 has a ground floor area of 700 square feet with an above ground area of 2,325 square feet, suggesting the dwelling is part two-story in design.

\$127.65 to \$243.01 per square foot of living area, including land. Removing the low and high sales, appellant's comparable #1 and board of review comparable #1, results in a tighter value range from \$422,500 to \$483,000 or from \$172.58 to \$216.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$423,503 or \$170.49 per square foot of living area, including land, which falls within the narrower range of sales after eliminating the low and high sales from the analysis but below the range on a price per square foot basis. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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

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: February 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Michael Drumm, by attorney:
Eric Feldman
Eric Feldman & Assoc. P.C.
123 W. Madison St.
Suite 1704
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085