



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

APPELLANT: Donald Wilens
DOCKET NO.: 20-04029.001-R-1
PARCEL NO.: 16-20-204-003

The parties of record before the Property Tax Appeal Board are Donald Wilens, 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 ***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: \$114,523
IMPR.: \$159,520
TOTAL: \$274,043

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 part one-story and part two-story¹ dwelling of brick exterior construction with 5,880 square feet of living area. The dwelling was constructed in 1977. Features of the home include a slab foundation, central air conditioning, 2.1 bathrooms, two fireplaces, a 912 square foot attached garage and a 761 square foot inground swimming pool. 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 four comparable sales with the same assessment

¹ The Board finds the best description of the story height of the subject dwelling is found in the subject's property record card provided by the board of review which depicts a part one-story and part two-story dwelling and where the size of the subject's inground swimming pool is reported as 761 square feet, which was unrefuted by the appellant.

neighborhood code as the subject and located within .22 of a mile from the subject property. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 4,753 to 6,700 square feet of living area. The dwellings were built from 1978 to 1985 with comparable #2 having a reported effective age of 1985. One comparable has a concrete slab foundation and three comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, 2.1 to 4.1 bathrooms, one or two fireplaces, a garage ranging in size from 726 to 2,205 square feet of building area and an inground swimming pool. The comparables sold from June 2019 to May 2020 for prices ranging from \$650,000 to \$765,000 or from \$97.01 to \$160.95 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$238,637, which would reflect a market value of \$715,983 or \$121.77 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 \$308,492. The subject's assessment reflects a market value of \$926,681 or \$157.60 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 with the same assessment neighborhood code as the subject and located within .27 of a mile from the subject property. The comparables are improved with one-story² or two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,812 to 6,235 square feet of living area. The dwellings were built from 1972 to 1979 with comparable #1 having a reported effective age of 1982. One comparable has a concrete slab foundation and two comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, 3.1 or 4.1 bathrooms, a fireplace and a garage with 504 or 552 square feet of building area. Two comparables each have an inground swimming pool. The comparables sold from March to November 2020 for prices ranging from \$887,000 to \$1,100,000 or from \$142.26 to \$231.73 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven suggested comparable sales for the Board's consideration. The Board has given less weight to board of review comparable #3 due to its dissimilar one-story design and smaller dwelling size when compared to the subject dwelling.

² The board of review's comparable #1 has a ground floor area of 3,320 square feet with an above ground area of 4,747 square feet, suggesting the dwelling is part two-story in design.

The Board finds the best evidence of market value to be the parties' remaining comparables, which are relatively similar to the subject in location, dwelling size, design, age and some features. However, the Board finds five comparables have basements, three with finished area when compared to the subject's concrete slab foundation, five comparables have a greater number of bathrooms when compared to the subject, and one comparable has a considerably larger garage when compared to the subject, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these six comparables sold from June 2019 to November 2020 or for prices ranging from \$650,000 to \$1,100,000 or from \$97.01 to \$231.73 per square foot of living area, including land. Removing the low and high sales, appellant's comparable #4 and board of review comparable #1, results in a tighter value range from \$690,000 to \$887,000 or from \$112.03 to \$160.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$926,681 or \$157.60 per square foot of living area, including land, which falls above the narrower range of sales in the record in terms of overall market value but within the range on a price per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject in dwelling size, foundation type and/or features, 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 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



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

AGENCY

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

APPELLANT

Donald Wilens, 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