



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

APPELLANT: Jeremy Wollerman
DOCKET NO.: 20-04041.001-R-1
PARCEL NO.: 16-28-220-012

The parties of record before the Property Tax Appeal Board are Jeremy Wollerman, 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: \$36,419
IMPR.: \$58,581
TOTAL: \$95,000

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 one-story dwelling of brick exterior construction with 1,321 square feet of living area. The dwelling was constructed in 1954. Features of the home include a lower level and central air conditioning. The property has an approximately 7,300 square foot site and 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 located within 0.34 of a mile from the subject property. The comparables have sites that range in size from 7,300 to 10,220 square feet of land area and are improved with one-story dwellings of brick or brick and wood siding exterior construction that range in size from 1,102 to 1,706 square feet of living area. The dwellings were built from 1954 to 1957. Each comparable has a lower level, two with finished area, central air conditioning and a garage ranging in size from 264 to 689 square feet of building

area. One comparable has a fireplace. The properties sold from September 2019 to May 2020 for prices ranging from \$235,000 to \$285,000 or from \$137.75 to \$232.36 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$80,880 which reflects a market value of \$242,664 or \$183.70 per square foot of living area, land included, 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 \$99,990. The subject's assessment reflects a market value of \$300,360 or \$227.37 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 four comparable sales located within 0.71 of a mile from the subject property. Board of review comparable #2 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 7,300 to 10,150 square feet of land area and are improved with one-story dwellings of brick or brick and wood siding exterior construction that range in size from 1,073 to 1,487 square feet of living area. The homes were built from 1953 to 1977. Each comparable has a lower level, two with finished area and central air conditioning. Two comparables each have one fireplace and two comparables each have a garage with 460 or 528 square feet of building area. The properties sold from October 2018 to May 2020 for prices ranging from \$284,500 to \$385,000 or from \$210.02 to \$279.59 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellant comparables #1 and #2 which differ from the subject in dwelling size and/or has a substantially larger garage size relative to the garage sizes of other properties in the record and given the subject's lack of a garage. The Board gives less weight to board of review comparables #3 and #4 which differ from the subject in age and/or sold in 2018, less proximate to the January 1, 2020 assessment date than other comparables in the record.

The Board finds the best evidence of market value to be appellant comparables #3 and #4 along with board of review comparables #1 and #2, including the common property, which are more similar to the subject in location, age, design and some other features, although only one of these properties lacks a garage like the subject. These three best comparables sold from May 2019 to

May 2020 for prices ranging from \$270,000 to \$285,000 or from \$210.02 to \$265.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$300,360 or \$227.37 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record on an overall market value basis and within the range on a per square foot basis. After considering appropriate adjustments to the comparables for differences from the subject, 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: 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

Jeremy Wollerman, 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