



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

APPELLANT: Alex Lubell  
DOCKET NO.: 20-04089.001-R-1  
PARCEL NO.: 16-10-318-014

The parties of record before the Property Tax Appeal Board are Alex Lubell, 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:** \$54,236  
**IMPR.:** \$120,653  
**TOTAL:** \$174,889

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 2-story dwelling of brick and wood siding exterior construction with 3,232 square feet of living area. The dwelling was built in 1963 and has an effective year built of 1969 with remodeling occurring in 2000. Features of the home include a part basement with finished area, part crawl space foundation, and part concrete slab foundation<sup>1</sup>, central air conditioning, and a 530 square foot attached garage. The property has an approximately 14,256 square feet of land area and 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 information on three comparable sales with two having the same assessment

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<sup>1</sup> The Board finds the best description of the subject's basement was found in the property record card and schematic drawing of the subject property that was presented by the board of review.

neighborhood code as the subject property and located within 0.53 of a mile from the subject. The comparables have sites ranging from 14,530 to 23,880 square feet of land area. The appellant reported that the comparables are improved with 2-story dwellings of brick and wood siding exterior construction with either 2,778 or 3,199 square feet of living area. Comparable #1 was reported to be a split-level dwelling. The dwellings were built in 1962 or 1963. The appellant reported that each comparable has an unfinished basement area, central air conditioning, and a 420 or 600 square foot attached garage. One comparable has one fireplace. The properties sold from March 2019 to May 2020 for prices ranging from \$380,000 to \$462,000 or from \$118.79 to \$144.42 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$133,410, which would reflect a market value of \$400,270 or \$123.85 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 \$174,889 reflecting a market value of \$525,350 or \$162.55 per square foot of living area, including land, 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 the subject's assessment, the board of review submitted information on four comparable sales with the same assessment neighborhood code as the subject property and located within 0.82 of a mile from the subject. The comparables have sites ranging from 12,900 to 14,810 square feet of land area. The comparables are improved with 2-story dwellings of brick and wood siding exterior construction ranging in size from 2,900 to 3,686 square feet of living area. The dwellings were built from 1956 to 1961 with comparables #2 and #3 having effective years built of 2000 and 1984, respectively. The board of review reported that two comparables each have a basement with finished area and two comparables each have a crawl space foundation. Each comparable has central air conditioning and a 506 to 675 square foot attached garage. Three comparables each have one fireplace. The properties sold from April 2019 to November 2020 for prices ranging from \$580,000 to \$671,200 or from \$182.09 to \$200.00 per square foot of living area, land included. 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 comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1 as well as board of review comparables #1, #2, and #4 which differ from the subject in dwelling size, style or lack a basement foundation, a feature of the subject.

The Board finds the best evidence of market value to be the parties' three remaining comparables which are more similar to the subject in location, style, age, dwelling size, and most features. These three properties sold from April 2019 to May 2020 for prices ranging from \$380,000 to \$662,000 or from \$118.79 to \$195.34 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$525,350 or \$162.55 per square foot of living area, land included, which falls within the range of the best comparable sales in the record. Based on the record and after considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not 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.



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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



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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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COUNTY

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