



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

APPELLANT: Eric Gelman
DOCKET NO.: 20-04098.001-R-1
PARCEL NO.: 16-16-204-011

The parties of record before the Property Tax Appeal Board are Eric Gelman, 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: \$56,416
IMPR.: \$95,443
TOTAL: \$151,859

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 exterior construction with 2,472 square feet of living area. The dwelling was constructed in 1978. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 462 square foot garage. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends overvaluation of the subject property as the basis of the appeal. In support of the argument, the appellant provided data on three comparable sales located in the same assessment neighborhood code as the subject. The parcels are improved with one-story or two-story dwellings of brick and wood siding exterior construction. The homes were built in either 1977 or 1978 and contain either 2,451 or 2,546 square feet of living area. Each comparable has a concrete slab foundation, central air conditioning, a fireplace and a garage of

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.

As part of the appeal, the appellant also disclosed that the subject property is an owner-occupied residence. The Board further takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-04738.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$151,601 based on the evidence submitted by the parties.

Based on this evidence, the appellant requested a reduced total assessment of \$137,605 or a market value of approximately \$412,856 or \$167.01 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted two sets of "Board of Review Notes on Appeal" and evidence disclosing the total assessment for the subject of \$171,666. The subject's assessment reflects a market value of \$515,668 or \$208.60 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.

Also, within both sets of "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2020 an equalization factor of 1.0017 was applied to non-farm properties in West Deerfield Township.

In support of its contention of the correct assessment for tax year 2020, the board of review submitted two sets of evidence, each of which present four comparable sales, with one common property identified as #1 in each set of evidence. For ease of reference the second set of comparables originally set forth a #2, #3 and #4 are hereby re-numbered #5, #6 and #7, respectively. Thus, of the seven comparable sales, five are described as located in the same assessment neighborhood code as the subject. The parcels are improved with either one-story or two-story dwellings of brick, vinyl and brick, or brick and wooding siding exterior construction. The homes were built from 1964 to 1984 and range in size from 2,236 to 2,746 square feet of living area. Comparables #4 and #7 have unfinished basements and the remaining homes have concrete slab foundations. Each dwelling has central air conditioning, a fireplace and a garage ranging in size from 420 to 529 square feet of building area. The comparables sold from July 2017 to August 2020 for prices ranging from \$483,000 to \$645,000 or from \$206.72 to \$254.54 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends that 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 (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

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.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-04738.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$151,601. The record further discloses the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2020 tax years are within the same general assessment period and an equalization factor of 1.0017 was applied in West Deerfield Township in 2020. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$151,859, which is less than the 2020 assessment of the subject property of \$171,666.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains ten sales comparables submitted by the parties to support their respective arguments. The Board has given reduced weight to appellant's comparable #1, board of review comparables #1, #2, #3, #4, #6 and #7 due to differences in story height, age and/or foundation type when compared to the subject. Additionally, board of review comparable #2 reflects a dated sale from 2017, not likely to be indicative of the subject's estimated market value in 2020.

On the market value evidence, the Board finds that the most similar comparables to the subject were presented by the appellant's comparables #2 and #3 along with board of review comparable #5. These properties sold from June 2019 to April 2020 for prices ranging from \$325,000 to \$483,000 or from \$172.58 to \$216.01 per square foot of living area, including land. The subject's assessment after reduction reflects a market value of \$456,170 or \$184.53 per square foot of living area, land included, which is within the range presented by the best comparable sales in terms of overall value and on a per-square-foot basis. Finally, in light of the Property Tax Code and after considering the majority of the best comparables, the Board finds on this record that these comparables demonstrate the subject property, once reduced as an owner-occupied property, is now correctly valued for assessment purposes.

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 15, 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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