



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

APPELLANT: Eric Hirsch
DOCKET NO.: 21-00731.001-R-1
PARCEL NO.: 17-31-300-020

The parties of record before the Property Tax Appeal Board are Eric Hirsch, 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: \$95,449
IMPR.: \$177,250
TOTAL: \$272,699

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 2021 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 2.5-story dwelling of brick exterior construction with 3,913 square feet of living area.¹ The dwelling was constructed in 1925 and has a reported effective age of 1965. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 418 square foot garage. The property has an approximately 11,570 square foot site 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 five comparable sales located within 0.37 of a mile from the subject. The parcels range in size from 13,870 to 27,690 square feet of land area and are

¹ The parties differ regarding the subject's design and dwelling size. The Board finds the best evidence of design and dwelling size is found in the subject's property record card presented by the board of review, which contains a sketch with measurements of the subject home, and was not refuted by the appellant in written rebuttal.

improved with 2-story homes of brick, stone, or brick and wood siding exterior construction ranging in size from 2,654 to 3,693 square feet of living area. The dwellings were built from 1940 to 1951 and have reported effective ages ranging from 1953 to 1968. Each home has a basement with finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 264 to 501 square feet of building area. The comparables sold from March 2020 to February 2021 for prices ranging from \$650,000 to \$775,000 or from \$207.40 to \$244.91 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$272,699. The subject's assessment reflects a market value of \$820,147 or \$209.60 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% 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 located within 0.34 of a mile from the subject. Comparables #4 and #5 are the same properties as the appellant's comparables #3 and #1, respectively. Comparables #1, #2, and #3 have sites ranging in size from 9,610 to 15,320 square feet of land area and are improved with 1.75-story or 2-story homes of brick, stone, or brick and wood siding exterior construction ranging in size from 3,282 to 3,478 square feet of living area. These dwellings were built from 1927 to 1935 with comparables #2 and #3 having reported effective ages of 1935 and 1957, respectively. Two homes each have a basement, two of which have finished area, and one home has a concrete slab foundation. Each home has central air conditioning, one or two fireplaces, and a garage ranging in size from 264 to 441 square feet of building area. These three comparables sold from August to October 2021 for prices ranging from \$839,000 to \$1,254,000 or from \$241.23 to \$382.08 per square foot of living area, including land.

The board of review presented the property record card for the appellant's comparable #3/board of review's comparable #3, which describes a reported effective age of 1966 and a dwelling size of 3,304 square feet of living area. Based on this evidence the board of review requested the subject's assessment be sustained.

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 a total of eight comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3, #4, and #5 and the board of review's comparables #3, #4, and #5, due to substantial differences from the subject in dwelling size and/or foundation type.

The Board finds the best evidence of market value to be the appellant's comparable #2 and the board of review's comparables #1 and #2, which are similar to the subject in dwelling size, location, and features, but have varying degrees of similarity to the subject in age/effective age and lot size. These most similar comparables sold for prices ranging from \$775,000 to \$1,000,000 or from \$209.86 to \$303.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$820,147 or \$209.60 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of total market value and below the range on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not 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:

August 22, 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

Eric Hirsch, by attorney:
Eric Feldman
Eric Feldman & Assoc. P.C.
53 W. Jackson Blvd.
Suite 1622
Chicago, IL 60604

COUNTY

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