



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

APPELLANT: Neil Meltzer
DOCKET NO.: 21-01125.001-R-1
PARCEL NO.: 16-21-404-010

The parties of record before the Property Tax Appeal Board are Neil Meltzer, 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: \$43,084
IMPR.: \$129,821
TOTAL: \$172,905

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 part 1-story and part 2-story¹ dwelling of brick exterior construction with 3,058 square feet of living area. The dwelling was built in 1968. Features of the home include a partial basement, central air conditioning, one fireplace, and a 506 square foot attached garage. The property has an approximately 9,460 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 five comparable sales with the same assessment neighborhood code as the subject and located within 0.63 of a mile from the subject property. The comparables have sites that range in size from 7,500 to 18,430 square feet of land area. The

¹ The Board finds the best description of the subject is found in the property record card provided by the board of review which depicts a part one-story and part two-story dwelling with a partial basement.

appellant reported the comparables are improved with 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction containing 2,530 to 3,204 square feet of living area. The dwellings were built from 1950 to 1978 with comparable #5 having an effective year built of 1975. Four comparables each have an unfinished full or partial basement and one comparable has a concrete slab foundation. Each comparable has central air conditioning and an attached garage ranging in size from 440 to 550 square feet of living area. Four comparables each have one fireplace. The properties sold from January to November 2020 for prices ranging from \$384,000 to \$515,000 or from \$151.78 to \$179.14 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$145,583, which would reflect a market value of \$436,793 or \$142.84 per square foot of living area, land included, 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 \$172,905. The subject's assessment reflects a market value of \$520,015 or \$170.05 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 seven comparable sales with the same assessment neighborhood code as the subject and located within 0.77 of a mile from the subject property. Board of review comparable #7 is the same property as the appellant's comparable #4. The comparables have sites that range in size from 8,210 to 12,560 square feet of land area. The board of review reported the comparables are improved with 1-story² or 2 story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,314 to 3,081 square feet of living area. The dwellings were built from 1952 to 1978 with comparable #6 having an effective year built of 1975. One comparable has a finished lower level in addition to a finished partial basement and six comparables each have a full or partial basement with two having finished area. Each comparable has central air conditioning and an attached garage ranging in size from 420 to 567 square feet of building area. Five comparables each have one fireplace. Comparable #6 also has an additional 528 square foot detached garage. The comparables sold from August 2020 to June 2021 for prices ranging from \$462,000 to \$582,000 or from \$168.75 to \$218.80 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.

² Board of review comparable #2 has a ground floor area of 903 square feet with an above ground area of 2,961 square feet, suggesting the dwelling is part two-story in design.

The record contains eleven suggested comparable sales for the Board's consideration, which includes the parties' common comparable. The Board gives less weight to the appellant's comparables #1, #2, and #5, appellant's comparable #4/board of review comparable #7, as well as board of review comparables #2, #3, #4, and #6 due to differences from the subject in dwelling size, basement finish, or foundation type.

The Board finds the best evidence of market value to be the appellant's comparable #3 as well as board of review comparables #1 and #5 which are similar to the subject in location, dwelling size, age and some features. The properties sold from January 2020 to June 2021 for prices ranging from \$415,000 to \$565,000 or from \$151.90 to \$183.38 per square foot of living area, land included. The subject's assessment reflects a market value of \$520,015 or \$170.05 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Based on the record, the Board finds a reduction in the subject's estimated market value as reflected by its 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.



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: June 27, 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

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