



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

APPELLANT: Lois & Morris Dyer
DOCKET NO.: 21-03069.001-R-1
PARCEL NO.: 16-33-305-014

The parties of record before the Property Tax Appeal Board are Lois & Morris Dyer, the appellants, by attorney Jerrold H. Mayster, of Mayster & Chaimson, Ltd 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: \$19,143
IMPR.: \$142,471
TOTAL: \$161,614

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 parties appeared before the Property Tax Appeal Board on October 11, 2022 via Webex virtual hearing pursuant to prior written notice dated August 10, 2023. Appearing on behalf of the appellants was attorney Jerrold H. Mayster and appearing on behalf of the Lake County Board of Review was Jack Perry, Mass Appraisal Specialist for the Lake County Board of Review.

The subject property consists of a two-story end unit townhome dwelling of brick exterior construction with 2,244 square feet of living area. The dwelling was constructed in 1994 and is approximately 26 years old. Features of the home include an unfinished basement,¹ central air

¹ The parties disagree as to the subject's foundation. The appellants completed Section III of the appeal petition, Description of Property, wherein the subject property was depicted to have both slab and unfinished basement. Based on this evidence, the Board finds the subject property has a part slab and part basement foundation.

conditioning, a fireplace and a 400 square foot garage. The property has an approximately 3,531 square foot site and is located in the Coromandel Townhomes subdivision, Deerfield, West Deerfield Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within 0.20 of a mile from the subject property and located in the same subdivision as the subject property. The comparables have sites with 3,531 or 4,601 square feet of land area that are improved with two-story end unit townhome dwellings of brick exterior construction with 2,244 or 2,360 square feet of living area. The dwellings were built 1994 or 1997. Three comparables have a concrete slab foundation and one comparable has a basement with finished area.² Each dwelling has central air conditioning, one fireplace and a 400 square foot garage. The properties sold from August 2018 to November 2020 for prices ranging from \$372,000 to \$435,000 or from \$165.78 to \$184.32 per square foot of living area, land included.

At hearing, Mr. Mayster argued that a total of ten townhomes in the subject's complex had been appealed, eight of which are end units like the subject and where six of these eight units received a favorable 2021 PTAB decision.³ Based on this evidence, the appellants requested the subject's total assessment be reduced to \$131,291 which reflects a market value of \$393,912 or \$175.54 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 \$161,614. The subject's assessment reflects a market value of \$486,057 or \$216.60 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.

With respect to the subject's foundation design, Mr. Perry testified that, based on information contained in the subject's property record card, it was the board of review's contention that the subject property has a basement foundation. In further support of this contention, Mr. Perry submitted the property record card and a 2017 Multiple Listing Service (MLS) sheet for 538 Milford Rd. located in the subject's complex. Mr. Perry explained that the property record card for 538 Milford Rd. contains a property description nearly identical to the subject property, including the reporting of both slab and basement area. Mr. Perry noted that the MLS for 538 Milford Rd. depicts this property as having a finished basement. Based on this listing and property record card data, Mr. Perry contended the subject property, like 538 Milford Rd., has a basement as was reported by the appellant in Section III of the petition.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.31 of a mile from the subject property and where the comparables are also located in the subject's subdivision. The comparables have sites with 3,530

² Appellant comparable #4 is reported to have both slab and basement foundation types.

³ The Board takes notice that PTAB dockets 21-03062, 21-03063, 21-03067, 21-03068, 21-03070 and 21-03071 were each favorable PTAB decisions based on stipulated agreements and where, pursuant to Section 16-185 of the Property Tax Code, carrying forward those assessments from a 2020 prior year PTAB decision as required by statute for an owner-occupied dwelling.

or 4,600 square feet of land area and are improved with two-story townhome dwellings of brick or brick and wood siding exterior construction with either 2,244 or 2,360 square feet of living area. The homes were built in 1994 or 1995. Each comparable has a concrete slab foundation, central air conditioning, one fireplace and a 400 square foot garage. The properties sold from May to November 2021 for prices of \$475,000 or \$519,000 or from \$211.68 to \$231.28 per square foot of living area, land included.

Finally, Mr. Perry opined the subject property was superior to each of the board of review's comparables as these comparables do not have a basement foundation like the subject. Based on this evidence, the board of review requested the subject's assessment be confirmed.

With respect to the subject's foundation design, the ALJ asked Mr. Mayster if he could confirm whether the subject property has a basement, which he could not confirm. Mr. Mayster argued that the MLS listing was hearsay stating, "we don't have any idea where this information comes from." Mr. Mayster expressed confusion as to the board of review's use of both slab and basement in its description of the subject. Mr. Mayster objected to the MLS listing information, to which the ALJ overruled, noting consideration of Multiple Listing Service data will go to the weight to be given the document, not to its admissibility. The ALJ noted that in Section III – Description of the Subject of the appeal petition the appellants checked both slab and unfinished in their description of the subject's foundation.

In response, Mr. Mayster opined the descriptive information in the MLS sheet was "puffing" the value of the property. Lastly, Mr. Mayster contended the subject property is valued "far in excess" of what other properties in the subject's subdivision are valued, referring to the market value based on assessment of the previously mentioned six 2021 appeals in the subject's complex which received favorable PTAB decisions.⁴

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the appellants' attorney argued that six 2021 PTAB appeals for townhomes located in the subject's subdivision which received favorable PTAB decisions should be taken into consideration in this appeal. Section 1910.67(k) of the rules of the Property Tax Appeal Board provides that:

In no case shall any written or documentary evidence be accepted into the appeal record at the hearing unless: 1) Such evidence has been submitted to the Property

⁴ It appeared counsel was attempting to raise a lack of uniformity or inequity argument at hearing, which was not presented when the appeal was filed. The Property Tax Appeal Board is limited to the grounds listed in the appeal petition, as conceded by counsel. See Sec 16-180 of the Property Tax Code (35 ILCS 200/16-180)

Tax Appeal Board prior to the hearing pursuant to this Part; 2) The filing requirement is specifically waived by the Board; or 3) The submission of the written or documentary evidence is specifically ordered by the Board or by a Hearing Officer.

The Board finds the evidentiary filing period for this appeal was closed on February 2, 2023 without receipt of this evidence from the appellant prior to this date nor any other rebuttal evidence. Therefore, pursuant to Section 1910.67(k), the Property Tax Appeal Board finds the argument presented by Mr. Mayster, regarding the six townhome appeals, represents improper new evidence being presented initially at hearing and therefore shall not be considered by the Board in its determination of the correct assessment in this appeal.⁵

The parties disagree as to the foundation design of the subject property. The appellants' counsel argued the subject has a concrete slab foundation, without supporting documentation. The board of review contends the subject has an unfinished basement, submitting the subject's property record card together with an MLS sheet and property record card for 538 Milford Rd. a property in the subject's subdivision as support for this contention. The appellants' counsel objected to the MLS evidence submitted by the board of review, arguing this evidence is hearsay. As to the MLS sheet for 538 Milford Rd. supplied by the board of review, the Board finds that this document was timely submitted, was not refuted by the appellants within the rebuttal period and is therefore part of the documentary record. The Board further finds that while evidence in the record depicts 538 Milford Rd. to have a basement, the mere fact that this property has a basement in no way confirms the foundation design of the subject property.

The board of review submitted the subject's property record card which identifies the subject's "Bsmt Type" as a slab and also lists "Bsmt Area" of 1,004 square feet. The Board acknowledges that this description of the subject property with a basement type described as a slab but also having basement area is confusing at best. However, the appellants completed Section III of the appeal petition describing the subject to have both slab and unfinished foundation types. Therefore, based on the evidence in the record, the Board finds the subject property to have a foundation which includes both a slab and a 1,004 square foot unfinished basement.

The parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #3 and #4 which sold in 2018, less proximate in time to the January 1, 2021 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appellants' comparables #1 and #2 along with the board of review comparables which sold proximate to the lien date at issue and are similar to the subject in location, age, design and dwelling size. The Board further finds, these comparables each have a concrete slab foundation in contrast to the subject's unfinished

⁵ The basis of this appeal is overassessment based on market value. The courts have ruled in Pace Realty Group, Inc. v. Property Tax Appeal Board, 306 Ill. App. 3d 718, 713 N.E.2d 1249 (2nd Dist. 1999) that when uniformity of assessment is the basis of appeal, the Property Tax Appeal Board would err as a matter of law if it selects as a comparable a parcel of property which has also received the same contested assessment. Furthermore, the courts have stated that where there is credible evidence of comparable sales these sales are to be given significant weight as evidence of market value. (Chrysler Corporation v. Property Tax Appeal Board, 69 Ill. App. 3d 207 (2nd Dist. 1979))

basement foundation, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These best comparables sold from June 2020 to November 2021 for prices ranging from \$372,000 to \$519,000 or from \$165.78 to \$231.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$486,057 or \$216.60 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Therefore, after taking into consideration adjustments to the best comparables, the Board finds the subject property is not over assessed based on market value and no reduction is 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: November 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

Lois & Morris Dyner, by attorney:
Jerrold H. Mayster
Mayster & Chaimson, Ltd
10 South LaSalle Street
Suite 1150
Chicago, IL 60603

COUNTY

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