



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

APPELLANT: David Marcus
DOCKET NO.: 21-03549.001-R-1
PARCEL NO.: 16-22-412-038

The parties of record before the Property Tax Appeal Board are David Marcus, the appellant; 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: \$45,285
IMPR.: \$188,873
TOTAL: \$234,158

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-story dwelling of brick and Dryvit exterior construction with 3,411 square feet of living area.¹ The dwelling was constructed in 1997 and is approximately 24 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 726 square foot garage. The property has an approximately 9,720 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends both assessment inequity regarding the improvement assessment and overvaluation as the bases of the appeal. In support of the assessment inequity argument, the

¹ The parties differ regarding the subject's dwelling size, specifically, relating to the subject's foyer. The subject's property record card presented by the board of review indicates a 3' x 11' or 33 square foot foyer area and the appellant contends the foyer is a 14' x 11' or 154 square foot area, resulting in a difference of 121 square feet. The Board finds the best evidence of dwelling size is found in the subject's property record card, which contains a sketch with measurements, and was not refuted by the appellant in written rebuttal.

appellant submitted information on six equity comparables, five of which are presented in two grid analyses. The comparables are located within the same assessment neighborhood code as the subject and are improved with 2-story homes of brick exterior construction ranging in size from 4,044 to 5,078 square feet of living area. The dwellings range in age from 21 to 27 years old. Each home has a basement, four of which have finished area, central air conditioning, and a garage ranging in size from 528 to 825 square feet of building area. Five homes each have a fireplace. The comparables have improvement assessments ranging from \$181,499 to \$246,948 or from \$43.69 to \$52.43 per square foot of living area. The appellant noted that comparables #1 and #2 are larger homes than the subject but have lower improvement assessments than the subject.

In support of the overvaluation argument, the appellant submitted information on three comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 13,318 to 14,531 square feet of land area and are improved with 2-story homes of brick or Dryvit exterior construction ranging in size from 4,106 to 4,821 square feet of living area. The dwellings range in age from 21 to 25 years old. Each home has a basement with finished area, central air conditioning, a fireplace, and a garage ranging in size from 660 to 756 square feet of building area. The comparables sold from October 2020 to September 2021 for prices ranging from \$650,000 to \$875,000 or from \$158.30 to \$181.50 per square foot of living area, including land.

The appellant submitted a brief contending that two comparables have lower improvement assessments than the subject but are larger homes. The appellant argued sale prices have not increased in the subject's neighborhood due to flooding issues like the subject. The appellant asserted that all brick homes are not similar to the subject, which has part Dryvit exterior construction with pest issues.

The appellant presented the subject's property record card and noted the portions of the subject home that have Dryvit exterior construction. The appellant also disputed the subject's dwelling size described in its property record card. The appellant argued the subject home has a 14' x 11' foyer open to the second level rather than a 3' x 11' foyer depicted in the property record card. The appellant presented photographs of the foyer. The appellant further presented various unidentified printouts regarding flood zone maps of the subject's neighborhood.

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 \$234,158. The subject's assessment reflects a market value of \$704,235 or \$206.46 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. The subject has an improvement assessment of \$188,873 or \$55.37 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of stucco, brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,415 to 3,496 square feet of

living area. The dwellings were built in 1996 or 1998. Each home has a basement, three of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 534 to 813 square feet of building area. The comparables have improvement assessments ranging from \$192,653 to \$203,066 or from \$56.10 to \$58.37 per square foot of living area.

The board of review also submitted information on five comparable sales located within the same assessment neighborhood code as the subject. Comparable #5 is the same property as the appellant's comparable #2. The parcels range in size from 9,250 to 14,810 square feet of land area and are improved with 1-story or 2-story homes of wood siding, stucco, brick, or Dryvit exterior construction ranging in size from 3,084 to 4,524 square feet of living area. The dwellings were built from 1996 to 1999 with the oldest home having an effective age of 2004. Each home has a basement with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 677 to 768 square feet of building area. The comparables sold from January 2020 to November 2021 for prices ranging from \$730,000 to \$1,025,000 or from \$169.10 to \$277.93 per square foot of living area, including land.

Based on this evidence, the board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellant contends in part assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 eleven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, due to significant differences from the subject in dwelling size. These comparables are approximately 16% to 33% larger homes than the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables, which are similar to the subject in dwelling size, age, location, and most features, although three of these comparables have finished basement area unlike the subject and none of these comparables has Dryvit exterior construction like the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables have improvement assessments that range from \$192,653 to \$203,066 or from \$56.10 to \$58.37 per square foot of living area. The subject has an improvement assessment of \$188,873 or \$55.37 per square foot of living area, which is below the range established by the best comparables in this record. 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 for assessment inequity is not justified

The appellant also 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.

As an initial matter, the Board notes the appellant raised an issue regarding flooding issues at the subject property. The Board finds the appellant has not demonstrated that the subject property has any flooding issues and that the subject's market value was affected by any such issues. Thus, the Board gives this argument no weight.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 and the appellant's comparable #2/board of review's comparable #5, due to significant differences from the subject in dwelling size. These comparables are approximately 17% to 29% larger homes than the subject dwelling. The Board also gives less weight to the board of review's comparable #4, which is a 1-story home compared to the subject 2-story dwelling.

The Board finds the best evidence of market value to be the board of review's comparables #1, #2, and #3, which are similar to the subject in dwelling size, age, location, and most features, although these comparables have finished basement area unlike the subject and none of these comparables has Dryvit exterior construction like the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold from January 2020 to November 2021 for prices ranging from \$730,000 to \$1,025,000 or from \$236.71 to \$277.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$704,235 or \$206.46 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment for overvaluation 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:

April 18, 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

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