



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

APPELLANT: Gerald Gomberg
DOCKET NO.: 22-00361.001-R-1
PARCEL NO.: 16-22-418-007

The parties of record before the Property Tax Appeal Board are Gerald Gomberg, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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: \$46,219
IMPR.: \$210,346
TOTAL: \$256,565

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 2022 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 one-story dwelling of brick exterior construction with 3,490 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, and a garage containing 713 square feet of building area. The property has an approximately 9,500 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 three comparable sales, one of which has the same neighborhood code as the subject. The appellant submitted a map and reported the comparables are located from .09 of a mile to 1.47 miles from the subject. The parcels range in size from 9,490 to 17,660 square feet of land area. The comparables are improved with one-story dwellings of brick or stucco exterior construction ranging in size from 2,891 to 3,653 square feet

of living area. The dwellings were built from 1967 to 1997 with comparable #3 having an effective age of 1990. The comparables each have a full basement, two of which have finished area, central air conditioning and a garage ranging in size from 529 to 736 square feet of building area. Two comparables each have a fireplace. The comparables sold from August 2020 to September 2021 for prices ranging from \$572,000 to \$768,600 or from \$188.89 to \$213.26 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$230,154, which would reflect a market value of \$690,531 or \$197.86 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The appellant disclosed in the appeal petition the subject is an owner-occupied property. The Board takes judicial notice that this property was the subject of an appeal before the Board for the 2020 tax year under Docket No. 20-09129.001-R-1, in which the Board lowered the subject's assessment to \$248,009 based on an agreement of the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$256,565. The subject's assessment reflects a market value of \$769,772 or \$220.57 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹ The board of review also disclosed that 2019 was the first year of the general assessment cycle for the subject property and an equalization factor of 1.0345 was applied for the 2022 tax year to non-farm properties in Moraine Township.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales with the same assessment neighborhood code as the subject and located within .09 of a mile from the subject. Board of review comparable #2 is the same property as the appellant's comparable #1. The parcels have 9,490 and 14,810 square feet of land area that are improved with one-story and two-story dwellings of brick or stucco exterior construction with 3,604 and 3,688 square feet of living area. The dwellings were built in 1997 with comparable #1 having an effective age of 2002. The comparables each have a full basement with finished area, central air conditioning, one fireplace and a garage with either 736 or 768 square feet of building area. The comparables sold in November and April 2021 for prices of \$1,025,000 and \$768,600 or \$277.93 and \$213.26 per square foot of living area, including land, respectively.

In the grid analysis, the board of review noted the subject's superior brick exterior, the best comparable in the record was the parties' shared comparable, and the dissimilar ages and/or the 2020 remote sale date of appellant's comparable sales #2 and #3. 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

¹ Property Tax Appeal Board procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

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). In this appeal, the Board finds the decision is controlled by Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

As an initial matter, the Board finds that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the 2020 tax year under Docket Number 20-09129.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$248,009 based on an agreement between the parties.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

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. (Emphasis added).

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2020 tax year under Docket No. 20-09129.001-R-1 in which a decision was issued based upon an agreement between the parties reducing the subject's assessment to \$248,009. The Board further finds that the record shows the subject property is an owner-occupied residence and that 2020, 2021, and 2022 tax years are within the same general assessment period. There was no evidence showing that the subject property sold establishing a different fair cash value on which the Board's assessment is based; and the decision of the Board was not reversed or modified upon review, which satisfies the statutory provisions of section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The Board takes judicial notice that for Moraine Township equalization factors of 1.0000 and 1.0345 were issued in tax years 2021 and 2022, respectively. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2020 decision results in a total assessment for 2021 of \$248,009 ($\$248,009 \times 1.0000 = \$248,009$) and a total assessment for 2022 of \$256,565 ($\$248,009 \times 1.0345 = \$256,565$), which is equal to the subject's final 2022 assessment as established by the board of review. Considering the statutory mandates of Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds a reduction in the subject's assessment is not warranted given the requirements of Section 16-185.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains four sales comparables, with one sale common to the parties, to support their respective positions. However, the Board finds, except for the appellant's comparable #1/board of review's comparable #2, none of the comparables are truly similar to the subject due to differences in location, lot size, design, age, dwelling size, basement finish and/or more remote sale date that occurred in 2020. Nevertheless, these comparables sold from August 2020 to November 2021 for prices ranging from \$572,000 to \$1,025,000 or from \$188.89 to \$277.93 per

square foot of living area, including land. The subject's assessment reflects a market value of \$769,772 or \$220.57 per square foot of living area, including land, which falls within the range established by all the comparables in the record. Based on this record, the Board finds the comparables in this record do not support a reduction in the subject's assessment on grounds of overvaluation.

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: March 26, 2024



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

Gerald Gomberg, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

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