



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

APPELLANT: Robert Kalman
DOCKET NO.: 22-00411.001-R-1
PARCEL NO.: 17-31-302-026

The parties of record before the Property Tax Appeal Board are Robert Kalman, the appellant, by attorney Glenn L. Udell of Brown, Udell, Pomerantz, DelRahim 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 ***a reduction*** 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: \$179,400
IMPR.: \$183,897
TOTAL: \$363,297

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 2-story Colonial style dwelling of brick and stucco exterior construction with 5,331 square feet of living area.¹ The dwelling was constructed in 1928 and has an effective age of 1973. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a garage containing 975 square feet of building area. The property has a 27,557 square foot site and is located in Highland Park, Moraine Township, Lake County.

¹ The parties differ as to the dwelling size, basement size and finished basement area of the subject. The Board finds the appraisal submitted by the appellant, which contains a detailed property sketch and measurements, as well as interior photographs of the dwelling, to be the best evidence of size in the record, which was not substantively refuted by the board of review.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,090,000 as of August 12, 2021. The appraisal was prepared by Michael Greenfield, a Certified Residential Real Estate Appraiser. The purpose of the appraisal was to develop an opinion of market value for a mortgage refinance transaction. The appraiser indicated the subject dwelling has an effective age of 10 years and described the home to be in good condition at the time of inspection. The appraiser noted the kitchen and bathrooms were remodeled from one to five years ago.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value by using four comparable sales and one listing. The comparables are located from .07 of a mile to 2.10 miles from the subject property. The parcels range in size from 15,915 to 32,666 square feet of land area. The comparables are improved with two-story Traditional or Colonial style dwellings that range in size from 4,254 to 5,254 square feet of living area. The dwellings are 87 or 113 years old. The dwellings each have a basement, three of which have finished area. Each dwelling has central air conditioning and a two-car to a four-car garage. Comparables #1 through #4 sold from August 2020 to May 2021 for prices ranging from \$817,000 to \$1,100,000 or from \$187.48 to \$210.89 per square foot of living area, including land. Comparable #5 was listed for \$1,399,000 or \$281.49 per square foot of living area, including land. Adjustments were applied to the comparables for differences from the subject property in site size, gross living area, room count and other features to arrive at adjusted prices ranging from \$983,500 to \$1,257,500. Based on this data, the appraiser arrived at a market value of \$1,090,000 or \$204.46 per square foot of living area, including land, as of August 12, 2021.

In a brief, counsel for the appellant also contended the subject dwelling is inequitably assessed.² The appellant did not contest the subject's land assessment. In support of the improvement assessment inequity argument, the appellant submitted five comparables that have the same assessment neighborhood code as the subject and are located within .39 of a mile from the subject property. The comparables are improved with 2-story dwellings of stone, stone and wood siding, brick and stucco, or brick and wood siding exterior construction ranging in size from 5,152 to 5,597 square feet of living area. The dwellings were built from 1920 to 1951 and have effective ages ranging from 1928 to 1971. The comparables each have a basement with finished area, central air conditioning and one to three fireplaces. Four comparables each have a garage ranging in size from 400 to 961 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$115,385 to \$256,433 or from \$22.40 to \$45.82 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment, including land, be reduced to \$363,297 which reflects the appraised value and a reduced improvement assessment of \$183,897 or \$34.50 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$456,083. The subject's assessment reflects a market value of

² Lack of assessment equity was not a basis of the appeal petition but is being briefly addressed by the Board. (35 ILCS 200/16-180)

\$1,368,386 or \$256.68 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³ The subject has an improvement assessment of \$276,683 or \$51.90 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a document entitled "2021 PTAB." As part of this updated memorandum, the board of review asserted that a permit was issued in 2013 for the subject property for an addition and a new garage with living area, plus interior updates for an estimated construction cost of \$400,000. The board of review argued the appraiser made no mention of these updates. The board of review indicated the subject parcel is ravine land.

Furthermore, as to the appellant's appraisal comparables, the board of review argued that the home at 1308 Linden, presumably appraisal sale #1 but the street name does not match, was demolished on December 10, 2021 and a new house permit was issued on September 7, 2021 for an estimated construction cost of \$1,350,000; the appraisal sale #2 at 339 N. Deere Park is all table land; and the appraisal sale #3 at 178 Prospect sold "as is," is dated and inferior to the subject and had a permit issued after purchase for an estimated construction cost of \$120,000.

As to the appellant's equity comparables, the board of review argued that the subject is superior to all five comparables in basement area, basement finish, garage size and plumbing fixtures and would have a higher building assessed value per square foot of living area.

The board of review did not provide any comparable properties in evidence in support of the subject's assessed valuation either on market value or assessment equity grounds.

In rebuttal, counsel for the appellant argued that the Lake County Board of Review submitted no comparable evidence in their response for 2022, only a one page document relating to the 2021 PTAB. Counsel contends the 2013 permit mention by the board of review is nine years removed from the effective lien date. Counsel noted the appraisal was dated August 12, 2021, therefore the appraiser had no knowledge of a home that was purportedly demolished on December 10, 2021. The appellant's counsel contended the board of review has submitted no tangible evidence. Therefore, the appellant requested a reduction in the subject's assessment.

Conclusion of Law

The appellant contends in part that 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

³ 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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

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

The Board finds the only evidence of market value in the record to be the appraisal submitted by the appellant. The subject's assessment reflects a market value of \$1,368,386 or \$256.68 per square foot of living area, including land, which is above the appraised value of \$1,090,000 as of August 21, 2021 presented by the appellant.

The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a).

Based on this evidence, the Board finds a reduction in the subject's assessment commensurate with appellant's request is warranted.

The appellant also argued assessment inequity as an alternative 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 appellant submitted five assessment equity comparables for the Board's consideration. The board of review did not submit any evidence in support of its assessment of the subject property. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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 16, 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

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