



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

APPELLANT: Daniel Sussan
DOCKET NO.: 22-01501.001-R-1
PARCEL NO.: 16-26-101-021

The parties of record before the Property Tax Appeal Board are Daniel Sussan, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, 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: \$53,927
IMPR.: \$86,434
TOTAL: \$140,361

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 is improved with a two-story dwelling of brick exterior construction containing 2,494 square feet of living area. The dwelling was built in 1964. Features of the home include an unfinished basement, two full bathrooms and two half-bathrooms.¹ The property has a site with a 7,584 square feet of land area 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 improved with two-story dwellings that range in size from 2,241 to 2,324 square feet of living area. The homes were built from 1920 to 1964 with effective ages ranging from 1957 to 1979. Each comparable has a basement,

¹ The board of review submitted a copy of the subject's property record card describing the home as having two half bathrooms and two full bathrooms, which was not refuted by the appellant in rebuttal.

central air conditioning, and a garage ranging in size from 360 to 506 square feet of building area. Two of the comparables have one fireplace. The comparables have sites ranging in size from 10,001 to 11,909 square feet of land area and are located from approximately .22 to .38 of a mile from the subject property. The sales occurred from April 2020 to July 2021 for prices ranging from \$379,000 to \$503,000 or from \$165.65 to \$224.45 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$124,688.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,361. The subject's assessment reflects a market value of \$421,125 or \$168.86 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on three comparable sales with comparable #2 being the same property as appellant's comparable #3. The comparables are improved with two-story dwellings of wood siding or brick and wood siding exterior construction that range in size from 2,241 to 2,617 square feet of living area. The homes were built from 1902 to 1964 with comparables #1 and #3 having effective construction dates of 1967 and 1928, respectively. Comparable #1 has a lower level with finished area while comparables #2 and #3 have basements with comparable #2 having finished recreation room area in the basement. Each comparable also has central air conditioning, one or two fireplaces, and an attached or detached garage with either 506 or 400 square feet of building area. The comparables have sites ranging in size from 9,000 to 17,000 square feet of land area and are located from approximately .22 to .88 of a mile from the subject property. The sales occurred from July 2021 to March 2022 for prices ranging from \$420,000 to \$830,000 or from \$187.17 to \$317.16 per square foot of living area, including land.

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.

The record contains five comparable sales submitted by the parties to support their respective positions with one comparable being common to the parties. The Board gives less weight to appellant's comparable #1 as this property sold in April 2020, approximately 20 months prior to the assessment date at issue, and not as proximate in time to the assessment date as the best sales in this record. The Board gives less weight to board of review comparable #1 as the price of this property is an outlier that is significantly greater with reference to the remaining comparables in this record. The Board gives most weight to appellant's comparables #2 and #3 as well as board of review comparables #2 and #3, which includes the common sale submitted by the parties.

² Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

Each of these comparables is superior to the subject in features such as having central air conditioning, one or two fireplaces, and a garage ranging in size from 400 to 506 square feet of building area, which would indicate each comparable would require a downward adjustment to make them more equivalent to the subject property. Conversely, each dwelling is smaller than the subject dwelling and board of review comparable #3 has a chronological age that is 62 years older than the subject and an effective age that is 36 years older than the subject dwelling suggesting upward adjustments for size and/or age would be appropriate. These three comparables sold from April 2021 to March 2022 for prices ranging from \$409,000 to \$503,000 or from \$175.99 to \$224.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$421,125 or \$168.86 per square foot of living area, including land, which is within the overall price range but below the range on a per square foot of living area basis as established by the best comparable sales in this record and is well supported given the suggested adjustments to the comparables for differences from the subject property. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is appropriate and a reduction in the subject's assessment 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: February 20, 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

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