



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

APPELLANT: Daniel Sussan
DOCKET NO.: 22-01503.001-R-1
PARCEL NO.: 16-26-101-051

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: \$64,627
IMPR.: \$77,462
TOTAL: \$142,089

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 two-story dwelling of brick exterior construction with 2,146 square feet of living area. The dwelling was constructed in 1964 and has an unfinished basement. The property has an approximately 9,090 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 that are located within .37 of a mile from the subject but none of which are located in the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 10,001 to 11,909 square feet of land area that are improved with two-story dwellings ranging in size from 2,241 to 2,324 square feet of living area. The dwellings were built from 1920 to 1964 with comparables #1 and #2 having effective ages of 1957 and 1979, respectively. The comparables have basements, central air

conditioning and a garage ranging in size from 360 to 506 square feet of building area. Two comparables each have a fireplace. The comparables sold 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 also asserted that comparables #1 and #2 were each recent rehabs and provided the respective Multiple Listing Service (MLS) data sheets. Based on the documentation, comparable #1 was rehabbed and rebuilt in 1995 and comparable #2 was rehabbed in 2016.

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 \$142,089. The subject's assessment reflects a market value of \$426,310 or \$198.65 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, where board of review comparable #3 is the same property as the appellant's comparable #3. The remaining board of review comparables #1, #2 and #4 are not located within the subject's assessment neighborhood code but are located from .28 to .38 of a mile from the subject. These parcels range in size from 5,550 to 11,860 square feet of land area and are each improved with either a 1.75 or a 2-story dwelling of brick, stucco or brick and wood siding exterior construction. The homes were built from 1928 to 1963 with comparables #2 and #4 having effective ages of 1982 and 1972, respectively. Each dwelling has a full basement, one of which has finished area, central air conditioning, one or two fireplaces and two of the comparables each have a garage of 252 and 440 square feet of building area. These three comparable sales occurred from June 2021 to July 2022 for prices ranging from \$525,000 to \$570,000 or from \$210.25 to \$262.14 per square foot of living area, including land.

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 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 parties submitted a total of six comparable sales, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the two oldest homes presented by the parties as appellant's comparable #1

¹ Sec. 1910.50(c) of the procedural rules calls for the Board to apply the three-year median level of assessment as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code Sec. 1910.50(c). As of the development of this final administrative decision, the Department of Revenue has not published the tax year 2022 data. Thus, the statutory level of assessment has been applied for this analysis.

built in 1920 and board of review comparable #1 built in 1928 as these dates of construction significantly pre-date the subject's construction in 1964, making these comparable less similar to the subject in age.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with board of review comparable sales #2, #3 and #4 which includes the parties' common property. These homes were relatively similar to the subject in location, age, dwelling size and some features. These most similar comparables sold from April 2021 to January 2022 for prices ranging from \$409,000 to \$570,000 or from \$175.99 to \$252.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$426,310 or \$198.65 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences, such as lot size along with finished basement area, air conditioning and garage amenities, which are not features of the subject, the Board finds 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

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