



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

APPELLANT: Michael Delrahim
DOCKET NO.: 23-00293.001-R-1
PARCEL NO.: 16-26-107-013-000

The parties of record before the Property Tax Appeal Board are Michael Delrahim, 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 **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: \$79,972
IMPR.: \$99,762
TOTAL: \$179,734

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 2023 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 exterior construction with 2,324 square feet of living area.¹ The dwelling was constructed in 1954 and is approximately 69 years old. The dwelling was remodeled in 2017 and has a reported effective age of 1979. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 440 square foot garage. The property has an approximately 11,232 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased on April 20, 2021 for a price

¹ The Board finds the best description of the subject property is found in the subject's property record card provided by the board of review, which was not refuted by the appellant.

of \$409,000. To document the sale the appellant provided a copy of the real estate sales contract, the Multiple Listing Service datasheet and the settlement statement. The settlement statement reiterated the date of sale and purchase price and disclosed commissions were paid to two realty agencies. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

In support of the improvement assessment inequity argument, the appellant submitted information on three comparable properties that have the same assessment neighborhood code as the subject and are located within .42 of a mile from the subject property.² The comparables are improved with 1.75-story or 2-story dwellings of wood siding or stucco exterior construction ranging in size from 2,226 to 2,622 square feet of living area. The dwellings were built from 1917 to 1938 and have effective ages ranging from 1970 to 1980. Each comparable has an unfinished basement and a garage ranging in size from 378 to 990 square feet of building area. Comparable #1 has central air conditioning and comparable #3 has a fireplace. The comparables have improvement assessments that range from \$78,119 to \$99,166 or from \$35.09 to \$38.00 per square foot of living area.

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 \$179,734. The subject's assessment reflects a market value of \$539,256 or \$232.04 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 \$99,762 or \$42.93 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties that have the same assessment neighborhood code as the subject and are located within .98 of a mile from the subject property. The comparables have sites that range in size from 8,064 to 15,148 square feet of land area. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 2,088 to 2,580 square feet of living area. The dwellings are 59 or 86 years old. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, one or two fireplaces and a garage containing 360 or 460 square feet of building area. The comparables sold from June 2022 to February 2024 for prices ranging from \$500,000 to \$735,000 or from \$234.38 to \$284.88 per square foot of living area, including land. The comparables have improvement assessments that range from \$86,277 to \$105,689 or from \$40.96 to \$41.51 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

² The appellant provided conflicting information with respect to the property characteristics of the subject and the comparables. The Board finds the best descriptions are found in the additional grid analysis included with the appellant's submission.

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 2023.

In written rebuttal, counsel for the appellant pointed out that the subject has a wood siding exterior, whereas the board of review comparables have brick exteriors.

In written rebuttal, the appellant's counsel erroneously stated the "Cook County Assessor" has proposed a 2023 assessment and that the "Property Tax Appeal Board ('PTAB')" provided evidence, where in actual fact the 2023 final assessment for the subject property was determined by the Lake County Board of Review as depicted in the "Notice of Findings by the Lake County Board of Review" and the evidence the appellant is referring to was also provided by the Lake County Board of Review. The appellant's counsel pointed out differences between the board of review comparables and the subject property.

Conclusion of Law

The appellant contends, in part, 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 appellant provided evidence regarding the sale of the subject property and the board of review submitted three comparable sales for the Board's consideration.

The Board has given little weight to the sale price of the subject property due to the fact the sale occurred in April 2021, approximately 20 months prior to the lien date at issue and is thus less likely to be indicative of the subject's market value as of the January 1, 2023 assessment date.

The Board finds the best evidence of market value to be board of review comparables #1 and #3, which sold more proximate in time to the lien date at issue. The comparables are relatively similar to the subject in location, dwelling size and design. However, the comparables have varying degrees of similarity to the subject in site size, dwelling age and features, suggesting adjustments would be necessary to make the comparables more equivalent to the subject. These three comparables sold in June 2023 to February 2024 for prices of \$500,000 to \$555,000 or for \$234.38 and \$239.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$539,256 or \$232.04 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record in terms of overall value and below the comparables on a price per square foot basis. The Board has given less weight to the board of review's comparable sale #3, which appears to be an outlier due to its considerably higher sale price of \$735,000 or \$284.88 per square foot of living area, including land, when compared to the other sales in the record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

Additionally, the taxpayer contends assessment inequity as another 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 parties submitted a total of six equity comparables for the Board's consideration. The Board finds all the comparables are relatively similar to the subject in location and dwelling size. However, five of the six comparables are older in age and lack basement finish, two comparables lack central air conditioning and two comparables lack a fireplace, when compared to the subject, suggesting upward adjustments would be necessary in order to make the comparables more equivalent to the subject. Conversely, one comparable is newer in age, once comparable has an additional fireplace and one comparable has a larger garage size, suggesting downward adjustments would be required for these differences. The comparables have improvement assessments ranging from \$78,119 to \$105,689 or from \$35.09 to \$41.51 per square foot of living area. The subject's improvement assessment of \$99,762 or \$42.93 per square foot of living area falls within the range established by the comparables in the record in terms of total improvement assessment but above the range on a per square foot basis, which appears to be logical given the subject's superior age and/or features. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

In conclusion, having examined the entire record, the Board finds that no change in the subject's assessment is warranted based either upon grounds of overvaluation or assessment inequity.

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: _____

November 19, 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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