



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

APPELLANT: Arthur Liss
DOCKET NO.: 23-00319.001-R-1
PARCEL NO.: 08-16-333-006

The parties of record before the Property Tax Appeal Board are Arthur Liss, the appellant, by attorney Abby L. Strauss of Schiller Law P.C. 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: \$5,683
IMPR.: \$55,118
TOTAL: \$60,801

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 two-story dwelling of aluminum siding exterior construction with 1,970 square feet of living area. The dwelling was constructed in 1910 and is approximately 113 years old. Features of the home include an unfinished basement, one bathroom and a 360 square foot garage. The property has an approximately 4,872 square foot site and is located in Waukegan, Waukegan 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 these arguments the appellant submitted information on four comparable properties that have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 4,800 to 9,320 square feet of land area. The comparables are improved with two-story dwellings of wood or aluminum siding exterior construction ranging in size from 1,728 to 2,056 square feet of living area. The

dwelling were built from 1901 to 1912 with comparable #3 having a reported effective age of 1934. Each comparable has an unfinished basement and two full bathrooms, one comparable has a fireplace and three comparables each have a garage ranging in size from 280 to 480 square feet of building area. The appellant reported the comparables sold from July to November 2022 for prices ranging from \$80,000 to \$1,170,000 or from \$38.91 to \$644.98 per square foot of living area, including land. The comparables have improvement assessments that range from \$31,180 to \$56,714 or from \$17.19 to \$30.69 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$41,636, which would reflect a market value of \$124,920 or \$63.41 per square foot of living area, including land, when using the statutory level of assessment of 33.33%. The appellant requested a reduced improvement assessment of \$35,953 or \$18.25 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 \$60,801. The subject's assessment reflects a market value of \$182,421 or \$92.60 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹ The subject has an improvement assessment of \$55,118 or \$27.98 per square foot of living area.

In response to the appellant's evidence, the board of review submitted PTAX-203 Illinois Real Estate Transfer Declarations associated with the sales of the appellant's comparables #1 and #2. The sales documents indicated, the appellant's comparable #1 was not advertised for sale and the appellant's comparable #2 sold as a Bank REO (real estate owned) for a price of \$110,000 or \$63.66 per square foot of living area, including land.²

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. The comparables have sites that range in size from 7,333 to 21,897 square feet of land area. The comparables are improved with two-story dwellings of aluminum siding or brick exterior construction ranging in size from 1,890 to 2,183 square feet of living area. The dwellings are 59 or 122 years old. The comparables each have a basement, two of which have finished area. Two comparables have central air conditioning and two comparables each have a fireplace. Each comparable has one or two full bathrooms, one half bathroom and a garage ranging in size from 621 to 1,200 square feet of building area. The comparables sold in February 2022 or February 2023 for prices ranging from \$212,000 to \$247,000 or from \$112.17 to \$124.02 per square foot of living area, including land. The comparables have improvement assessments that range from \$59,775 to \$74,459 or from \$30.13 to \$39.40 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ 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.

² The Board finds the best evidence of the sale price of the appellant's comparable #2 was provided by the board of review. The appellant had erroneously reported a sale price for this property of \$1,100,000 or \$636.57 per square foot of living area, including land.

In written rebuttal, counsel for the appellant pointed out that the subject is 113 years old, whereas board of review comparable #3 is 59 years old and the subject has aluminum siding exterior, whereas board of review comparables #2 and #3 have brick exteriors.

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 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 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 seven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #1 as the sales declaration provided by the board of review disclosed the property was not advertised for sale which is one of the key elements of an arms-length transaction. The Board has also given less weight to the appellant's comparable #3 due to its lack of a garage, a feature of the subject. Additionally, the Board questions the validity of the appellant's reported sale price for this property of \$1,170,000 or \$644.98 per square foot of living area, including land. The Board has given reduced weight to board of review comparables #1 and #3 which have finished basement area, unlike the subject and/or a newer dwelling age when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #4, along with board of review comparable #2, which are similar to the subject in location, dwelling size, design, age and some features. These three comparables sold from February to November 2022 for prices ranging from \$110,000 to \$239,975 or from \$66.36 to \$124.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$182,421 or \$92.60 per square foot of living area, including land, which falls within the range established by the best comparable 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 seven comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #3 due to its lack of a garage, a feature of the subject. The Board has given reduced weight to board of review comparables #1 and #3 which have finished basement area, unlike the subject and/or a newer dwelling age when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #4, along with board of review comparable #2, which are similar to the subject in location, dwelling size, design, age and some features. The comparables have improvement assessments ranging from \$49,234 to \$59,775 or from \$27.05 to \$30.89 per square foot of living area. The subject's improvement assessment of \$55,118 or \$27.98 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the best 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: _____

August 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Arthur Liss, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

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