



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

APPELLANT: Arthur Liss  
DOCKET NO.: 23-00325.001-R-1  
PARCEL NO.: 04-28-223-018

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:** \$6,688  
**IMPR.:** \$53,602  
**TOTAL:** \$60,290

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 wood siding exterior construction with 2,016 square feet of living area. The dwelling was constructed in 1906 and is approximately 117 years old. Features of the home include a full basement, central air conditioning, a fireplace and a 528 square foot garage. The property has an approximately 7,144 square foot site and is located in Zion, Zion Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed Section IV of the residential appeal petition disclosing the subject property was purchased on August 23, 2021 for a price of \$890,000 [sic]. The appellant also disclosed the seller as WSH Properties, LLC, the transfer was not between related parties, the property was sold using a realtor and had been advertised in the Multiple Listing Service (MLS) for a period of 4/202 days. No data was reported to the question of the amount spent in renovations before

occupying the property. To document the sale the appellant provided a copy of the settlement statement that indicated the property sold on August 23, 2021 for a price of \$89,000 and disclosed that commissions were paid to two realty agencies. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,290. The subject's assessment reflects a market value of \$180,888 or \$89.73 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In response to the appellant's evidence, the board of review argued that a building permit was issued shortly after the August 2021 purchase. In support of this claim, the board of review provided a printout of the building permit details depicting issuance on September 15, 2021 to convert the subject to a single family dwelling - rehab to include plumbing and electric; remove illegal rooms/living space from basement; remove stairway leading to driveway; install closets in four bedrooms; and asphalt overlay on existing 110 x 11 driveway for a permit value of \$20,820. The printout indicated the work was completed on June 28, 2022.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales that have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 7,600 to 17,729 square feet of land area. The comparables are improved with two-story dwellings of wood or aluminum siding construction ranging in size from 1,722 to 2,007 square feet of living area. The dwellings are 66 to 117 years old. Each comparable has a basement and a garage ranging in size from 560 to 960 square feet of building area. Two comparables each have central air conditioning and two comparables each have a fireplace. The comparables sold from November 2021 to March 2023 for prices ranging from \$206,000 to \$245,000 or from \$107.13 to \$127.60 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's counsel submitted rebuttal comments arguing the only credible evidence before the Illinois Property Tax Appeal Board as to the subject property's market value is the data submitted by the appellant.

### **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.

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<sup>1</sup> 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.

The Board has given reduced weight to the sale of the subject property which occurred 16 months prior to the lien date of January 1, 2023 and is further less likely to be reflective of market value as of the lien date given renovations done to the subject subsequent to the purchase and prior to the lien date.<sup>2</sup>

The Board finds the board of review provided three comparables sales for the Board's consideration. The Board has given less weight to board of review comparable #2 due to its newer dwelling age, when compared to the subject.

The Board finds the best evidence of market value in the record to be board of review comparable sales #1 and #3, which sold more proximate to the lien date at issue and are relatively similar to the subject in location, dwelling size, design, age and some features. These two comparables sold for prices of \$206,000 and \$215,000 or for \$107.13 and \$119.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$180,888 or \$89.73 per square foot of living area, including land, which is less than the two best comparable sales in this 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.

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<sup>2</sup> The Board recognizes that section 10-20 of the Property Tax Code (35 ILCS 200/10-20) provided that mere maintenance and repairs do not increase assessed value. However, on this record, neither party provided specific details to make a reasoned determination whether the permit was only mere restoration.

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

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