



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

APPELLANT: Mark Filler
DOCKET NO.: 23-00715.001-R-2
PARCEL NO.: 16-23-415-015

The parties of record before the Property Tax Appeal Board are Mark Filler, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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: \$167,240
IMPR.: \$861,286
TOTAL: \$1,028,526

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 2.5-story dwelling of brick exterior construction with 8,271 square feet of living area.¹ The dwelling was constructed in 1913, however, it has an effective age of 1980 with remodeling in 2002. Features of the home include a full basement with 4,222 square feet of finished area including an indoor basketball court and a home theatre, central air conditioning, three fireplaces, an in-ground swimming pool, and a 1,590 square foot garage. The property has a 34,177 square foot site and is located in Highland Park, Moraine Township, Lake County.

¹ The parties differ with respect to the subject dwelling's total square feet of living area. The board of review provided a detailed sketch from the Moraine Township Assessor's office arriving at a total square footage of 8,271, which was not contradicted in the appellant's appraisal nor with any rebuttal filing.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$2,200,000 as of January 1, 2023. The appraisal was prepared by Charles Schwarz a certified real estate appraiser, for “tax review and tax appeal” purposes.

Under the sales comparison approach, the appraiser selected five comparable sales located from 0.25 of a mile to 1.0 mile from the subject property. The parcels range in size from 40,111 to 55,400 square feet of land area and are improved with two-story dwellings of brick, frame, brick and stone, and stucco exterior construction ranging in size from 5,386 to 7,954 square feet of living area. The dwellings are from 25 to 133 years old. The comparables sold from April 2022 to August 2023 for prices ranging from \$2,000,000 to \$2,800,000 or from \$251.45 to \$422.39 per square foot of living area, including land. The appraiser adjusted the comparables for closing concessions, as well as differences from the subject in site size, gross living area, finished basement area, garage size, functional utility, lack of an in-ground swimming pool, number of rooms, and for full and half bathrooms to arrive at adjusted sales prices ranging from \$1,807,800 to \$2,863,700 or from \$227.18 to \$444.75 per square foot of living area, including land. Based on this analysis, the appraiser concluded a value of \$2,200,000 for the subject as of January 1, 2023.

Based on this evidence, the appellant requested a reduction in the subject’s total assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,028,526. The subject's assessment reflects a market value of \$3,085,887 or \$373.10 per square foot of living area, land included, when applying the statutory level of assessments of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with three, two-story dwellings and one, 1.5-story dwelling of brick or frame exterior construction that range in size from 5,493 to 7,815 square feet of living area. The board of review’s comparables #1 and #3 are the same properties as comparables #1 and #3 contained within the appellant’s appraisal report. The homes are from 21 to 100 years old and have sites ranging in size from 15,055 to 37,497 square feet of land area. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 621 to 1,190 square feet of building area. One comparable has both a 546 square foot attached garage and a 441 square foot detached garage. Two of the comparables have the same assessment neighborhood code as the subject, while all the properties are located from 0.09 of a mile to 2.59 miles from the subject property. The sales occurred from April 2022 to June 2023 for prices ranging from \$2,500,000 to \$2,800,000 or from \$344.90 to \$500.64 per square foot of living area, including land.

² Section 1910.50(c)(1) of the Board’s procedural rules 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 Section 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for the tax year 2023.

In response to the appellant's appraisal report, the board of review noted the appraisal report did not contain the correct square footage estimate for the subject dwelling nor was the correct square footage for the basement contained within the report. In addition, the board of review argued the appraisal report did not account or have adjustments to the comparable sales for the subject's indoor basketball court or in-home theater. The board of review requested the subject's total assessment be confirmed.

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.

In support of their respective arguments, the appellant presented an appraisal and the board of review offered four comparable sales for the Board's consideration. The Board has given reduced weight to the value conclusion contained within the appellant's appraisal report as the appraisal incorrectly listed the subject dwelling's overall gross square feet of living area and misstated the amount of square footage contained in the subject's basement. The board of review provided a detailed sketch showing the subject dwelling has 8,271 square feet of living area, whereas the appellant's appraisal listed the square footage total at 7,124, which is approximately 14% less than the correct amount. Due to incorrect estimate for the subject's overall dwelling size, including the basement area, the Board finds the subsequent adjustments made in the appraisal report to account for differences in square footage for the comparables is unreliable and not reflective of the subject dwelling's actual living area or size. Thus, having analyzed the appraisal, the Board finds that the report fails to produce a credible and/or reliable indicator of the subject's estimated market value.

On this record, the Board finds the best evidence of market value to be the board of review's comparable sales, which are relatively similar to the subject with respect to age, location, lot size, dwelling size, and have similar features when compared to the subject, although adjustments to these comparables to account for differences in some features, would be needed to make them more equivalent to the subject. Two of these comparable sales were also contained within the appellant's appraisal report. The Board finds that adjustments to the sales comparables to account for those differing features are required. The board of review's comparables sold from April 2022 to June 2023 for prices ranging from \$2,500,000 to \$2,800,000 or from \$344.90 to \$500.64 per square foot of living area, including land.

The subject's assessment reflects a market value of \$3,085,887 or \$373.10 per square foot of living area, land included, which falls above the range on an overall market value basis and within the range on a per square foot value basis as established by the best comparable sales in the record. Due to the size of the subject dwelling and the number of unique features and amenities, including the 1,590 square foot garage, the 950 square foot in-ground swimming pool, the indoor basketball court and in-home theatre, the Board finds the subject's overall market value in comparison to the best sales comparables in the record is justified. Based on this

evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds that 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: _____

October 15, 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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