



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

APPELLANT: Michael and Delayne Landsman
DOCKET NO.: 23-02020.001-R-2
PARCEL NO.: 16-25-105-013

The parties of record before the Property Tax Appeal Board are Michael and Delayne Landsman, the appellants, by attorney Kyle Gordon Kamego, 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: \$120,905
IMPR.: \$445,283
TOTAL: \$566,188

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 4,166 square feet of living area. The dwelling was constructed in 2006 and is 17 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 484 square foot garage. The home also features an 840 inground swimming pool and a 640 square foot bath house that were built in 2006. The property has an 18,313 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within .45 of a mile from the subject. The comparables have sites ranging in size from 14,670 to 63,190 square feet of land area and are improved with 2-story dwellings of brick or stucco exterior construction ranging in size from 3,784 to 6,129 square feet of living area. The dwellings were built from 1910 to 2003

and have basements with finished area. Each home has central air conditioning, two or three fireplaces and a garage ranging in size from 483 to 1,123 square feet of building area. The comparables sold in April 2022 or January 2023 for prices ranging from \$1,255,000 to \$1,800,000 or from \$272.47 to \$373.06 per square foot of living area, including land. Based on this evidence, the appellants 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 \$566,188. The subject's assessment reflects a market value of \$1,698,734 or \$407.76 per square foot of living area, land included, when using the statutory level of assessment.¹

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from .25 of a mile to 1.12 miles from the subject. The comparables have sites ranging in size from 13,268 to 18,973 square feet of land area and are improved with 1.75-story or 2-story dwellings of brick or stucco exterior construction ranging in size from 3,539 to 4,774 square feet of living area. The dwellings are 17 or 25 years old and have basements with finished area. Each home has central air conditioning, two fireplaces, and a garage ranging in size from 441 to 726 square feet of building area. The comparables sold from September 2022 to August 2023 for prices ranging from \$1,550,000 to \$2,050,000 or from \$429.41 to \$476.41 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven comparables sales for the Board's consideration. The Board gives less weight to appellants' comparables #1, #2 and #4 which are less similar to the subject in age and/or dwelling size when compared to the subject and the remaining comparables in the record. The Board gives less weight to board of review comparable #3 which is located over 1 mile away and less proximate to the subject than the other comparable sales in the record.

The Board finds the best evidence of market value to be appellants' comparable #3 along with board of review comparables #1 and #2 which overall are more similar to the subject in location, age, dwelling size and some features. The Board finds an upward adjustment would have to be considered to each comparable for lack of an inground swimming pool and a bath house which are features of the subject. These comparables sold from September 2022 to August 2023 for

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.

prices ranging from \$1,255,000 to \$2,050,000 or from \$331.66 to \$476.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,698,734 or \$407.76 per square foot of living area, including land, which falls with the range established by the best comparable sales in this record. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the appellants did not prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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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COUNTY

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