



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mark Garber
DOCKET NO.: 23-02866.001-R-1
PARCEL NO.: 16-20-202-007

The parties of record before the Property Tax Appeal Board are Mark Garber, the appellant, by attorney Jerrold H. Mayster, of Mayster & Chaimson, Ltd 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 **A Reduction** 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:	\$78,383
IMPR.:	\$189,750
TOTAL:	\$268,133

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 parties appeared before the Property Tax Appeal Board for a virtual hearing by Webex video conferencing. Neither party raised any objection to use of this virtual hearing format. Appearing on behalf of the appellant was attorney, Jerrold H. Mayster and appearing on behalf of the Lake County Board of Review was Jack Perry, Mass Appraisal Specialist.

The subject property consists of a 1-story dwelling of brick exterior construction with 3,450 square feet of living area. The dwelling is approximately 46 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, three full baths, one half bath and a 704 square foot garage. The property has a 3,450 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located from 1,021 to 2,319 feet from the subject property. The comparables are 1-story dwellings of brick exterior construction that are 42 to 53 years old and range in size from 3,178 to 3,714 square feet of living area. Two comparables have basements, one of which has finished area and two comparables have slab foundations. Each comparable has central air conditioning, two full baths, one or two half baths, and a garage ranging in size from 506 to 1,905 square feet of building area. Three comparables have inground swimming pools. The comparables have improvement assessments ranging from \$146,011 to \$156,365 or from \$41.51 to \$47.92 per square foot of living area.

At the hearing and in a written memo, counsel stated that the public records from Lake County and the West Deerfield Assessor's Office disclosed the subject property was purchased by the appellant in August 2021 for a price of \$1,136,000. Counsel noted that the Notice of Findings by the Lake County Board of Review increased the subject's assessment based on the appellant's evidence which included the Multiple Listing Sheet indicating the sale price and a description of the subject. The appellant's counsel argued per the 2023 Lake County Board of Review Rules the board of review did not have jurisdiction to issue an increase in the subject's assessment because the assessor did not file a request to increase the subject's assessment prior to the September 29, 2023 cut-off date and was in violation of its own rules.

Based on this evidence and argument 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 \$303,303. The subject property has an improvement assessment of \$224,920 or \$65.19 per square foot of living area.

At the hearing, Perry noted that the appellant's comparables have smaller basement areas and less bathrooms than the subject property. In addition, appellant's comparables #1, #2 and #4 lack finished basement area as opposed to the subject property and the board of review comparables which have finished basement area. Perry further noted that subject's current assessment is considerably below the assessed value reflected by the 2021 sale of the subject property.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located from 1,634 to 2,594 feet from the subject property. The comparables are 1-story dwellings of brick exterior construction that range in age from 37 to 43 years old and range in size from 3,098 to 3,831 square feet of living area. The comparables each have a basement with finished area, central air conditioning, one fireplace, 3 to 5 full baths, and a garage with 506 or 792 square feet of building area. Comparables #1 and #3 each have an additional half bath. The comparables each have an inground swimming pool, two comparables each have a bath house and one comparable has a miniature golf course. The comparables have improvement assessments ranging from \$212,109 to \$245,184 or from \$60.10 to \$68.47 per square foot of living area. The board of review also submitted a Multiple Listing Service Sheet that disclosed the subject sold in July 2021 for a price of \$1,136,000.

Conclusion of Law

As initial matter, regarding appellant's argument that the board of review did not have jurisdiction to increase the subject's assessment and also in violation of its own rules, the law is clear that proceedings before the Property Tax Appeal Board are "de novo" meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review . . . " (86 Ill.Admin.Code §1910.50(a)). Moreover, the jurisdiction of the Property Tax Appeal Board is limited to determining the correct assessment of the property appealed to it; the Board has no jurisdiction to address any alleged procedural and/or due process violations alleged with regard to actions and/or inactions at the local board of review level. (35 ILCS 200/16-180). Thus, the Property Tax Appeal Board will consider the evidence presented by both parties to this proceeding in determining the correct assessment of the subject property based on uniformity.

The taxpayer contends assessment inequity as the 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #2 and #4 which have slab foundations whereas the subject has a basement foundation. The Board also gives less weight to board of review comparables #1 and #3 which are less similar to the subject in dwelling size than the remaining comparables in the record.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with the board of review comparable #2 which are most similar to the subject in dwelling size and have basement foundations. The Board also finds the best comparables differ from the subject in basement finish area, garage size and features such as a bath house, and/or an inground swimming pool that require adjustments to make these comparables more equivalent to the subject. These comparables had improvement assessments that ranged from \$146,011 to \$221,964 or from \$44.68 to \$60.10 per square foot of living area. The subject's improvement assessment of \$224,920 or \$65.19 per square foot of living area falls above the range established by the best comparables in this record. Therefore, after considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: _____

C E R T I F I C A T I O N

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:

January 20, 2026



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

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