



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

APPELLANT: Joel Garber
DOCKET NO.: 21-01128.001-R-1
PARCEL NO.: 16-10-401-012

The parties of record before the Property Tax Appeal Board are Joel Garber, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. 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: \$36,757
IMPR.: \$149,570
TOTAL: \$186,327

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 2021 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 wood siding and brick exterior construction with 3,665 square feet of living area. The dwelling was built in 1999. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a garage with 420 square feet of building area. The property has an approximately 5,630 square foot site and is located in Highwood, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales with the same assessment neighborhood code as the subject property and located within 0.21 of a mile from the subject. The comparables have sites that range in size from 8,250 to 20,140 square feet of land area. The comparables are improved with 2-story dwellings of brick, Dryvit, or wood siding and brick exterior construction ranging in size from 2,708 to 4,626 square feet of living area. The homes

were built from 1999 to 2001. Each comparable is reported to have a basement with two having finished area, air conditioning, one or two fireplaces, and a garage ranging in size from 420 to 706 square feet of building area. The comparables sold from May 2020 to January 2021 for prices ranging from \$460,000 to \$750,000 or from \$127.00 to \$169.87 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$166,509 which reflects a market value of \$499,577 or \$136.31 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$186,327. The subject's assessment reflects a market value of \$560,382 or \$152.90 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales with the same assessment neighborhood code as the subject property and located within 0.20 miles from the subject. Board of review comparable #5 is the same property as the appellant's comparable #3. The comparables are improved with 2-story dwellings of brick, wood siding and brick, brick and Dryvit, or brick and stucco exterior construction ranging in size from 2,964 to 3,840 square feet of living area. The dwellings were built from 1999 to 2001 with comparable #1 having an effective year built of 2007. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a garage ranging in size from 400 to 791 square feet of building area. The comparables sold from June 2020 to October 2021 for prices ranging from \$575,000 to \$750,000 or from \$155.07 to \$202.09 per square foot of living area, land included.

In written rebuttal, the board of review disclosed that the appellant's comparable #4 was an estate sale and asserted that the other comparables support the subject's current assessment. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 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 eight comparable sales to support their respective positions, which includes the parties' common comparable. The Board gives less weight to the appellant's comparables #1, #2, and #4 as well as board of review comparables #3 and #4 which differ from the subject in dwelling size and/or have basement finish, unlike the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables, including the parties' common comparable, which are similar to the subject in location, design, age, dwelling size, and most features. These three properties sold from June 2020 to October

2021 for prices of either \$575,000 or \$750,000 or ranging from \$155.07 to \$201.83 per square foot of living area, land included. The subject's assessment reflects a market value of \$560,382 or \$152.90 per square foot of living area, land included, which falls below the best comparable sales in this record on both an overall market value basis and a price per square foot basis. Based on the record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not warranted.

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:

September 19, 2023



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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