



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

APPELLANT: David Weisberg
DOCKET NO.: 15-04181.001-R-1
PARCEL NO.: 14-25-405-003

The parties of record before the Property Tax Appeal Board are David Weisberg, the appellant, by attorney David C. Dunkin, of Saul Ewing Arnstein & Lehr LLP 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: \$46,733
IMPR.: \$209,939
TOTAL: \$256,672

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 2015 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 brick exterior construction with 7,097 square feet of living area. The dwelling was constructed in 1987. Features of the home include a partial unfinished basement, central air conditioning, three fireplaces and an 839 square foot garage. The subject property also has an inground swimming pool. The property has a 44,468 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant appeared before the Property Tax Appeal Board through counsel contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. The comparables are improved with two-story single-family dwellings of brick, dryvit or frame exterior construction and were built from 1990 to 1998. Each comparable has a finished basement, central air conditioning, four or five fireplaces and a garage ranging in size from 920 to 1,363 square feet of building area. The dwellings range

in size from 6,422 to 9,495 square feet of living area and have sites that range in size from 48,233 to 114,563 square feet of land area.¹ The comparables sold from July 2012 to April 2014 for prices ranging from \$704,636 to \$780,000 or from \$78.99 to \$109.72 per square foot of living area, land included. Based on this evidence the appellant requested the subject's assessment be reduced to \$241,642.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$308,506. The subject's assessment reflects a market value of \$929,795 or \$131.01 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

Representing the board of review was John Paslawsky and from Ela Township was Deputy Assessor Penny Herr.

The board of review submitted a memorandum and a grid analysis of the appellant's comparables along with additional data. The board of review states that the appellant's sales are from 2.03 to 3.81 miles from the subject and located in an adjacent township. The board of review also noted that the appellant's comparable #1 is located adjacent to Illinois Route 22 a heavily traveled thoroughfare.

In support of its contention of the correct assessment the board of review submitted property record cards and a grid analysis containing information on four comparable sales that are located from .227 to 1.979 miles to the subject property. The comparables are improved with two-story single-family dwellings of brick exterior construction and were built from 1998 to 2003. Each comparable has a basement with finished area, central air conditioning, one or three fireplaces and a garage that range in size from 871 to 1,036 square feet of building area.² Two comparables have an inground swimming pool. The dwellings range in size from 4,972 to 5,912 square feet of living area and have sites that range in size from 53,579 to 110,738 square feet of land area. Penny Herr testified that even though the comparables had larger land sizes when compared to the subject most of the sites were not as large when you took out the unusable land due to wetlands. The comparables sold from November 2014 to May 2015 for prices ranging from \$965,000 to \$1,270,000 or from \$163.23 to \$222.07 per square foot of living area, land included. Based on this evidence the board of review requested the 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 met this burden of proof and a reduction in the subject's assessment is warranted.

¹ The lot sizes were obtained from the board of review's grid analysis of the appellant's comparables.

² The finished basement was not included in the board of review's grid analysis but was included on the property record card.

The Board finds the record contains seven comparable sales submitted by the parties in support of their respective positions. The Board gave less weight to the appellant's comparable #3. This sale occurred in July 2012, which is less indicative of fair market value as of the subject's January 1, 2015 assessment date. The Board gave less weight to the appellant's comparable #1 due to its considerably larger dwelling size when compared to the subject. The Board gave less weight to the board of review's comparables due to their considerably smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable sale #2. Even though this sale is slightly dated, has a larger site size and a finished basement, it is the only comparable that is similar in dwelling size. This comparable sold for a price of \$780,000 or \$108.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$929,795 or \$131.01 per square foot of living area, including land, which is above the best comparable sale in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported. Based on this record, the Board finds a reduction in the subject's assessment is 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: May 21, 2019



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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