



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

APPELLANT: Ronald & Elanor Weingardt
DOCKET NO.: 16-04619.001-R-1
PARCEL NO.: 16-16-303-046

The parties of record before the Property Tax Appeal Board are Ronald & Elanor Weingardt, the appellants, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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: \$116,226
IMPR.: \$462,078
TOTAL: \$578,304

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 2016 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 6,092 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement with finished area, central air conditioning, three fireplaces, a 1,168 square foot garage, an 800 square foot in-ground swimming pool and a hot tub. The property has a 39,204 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity argument the appellants submitted information on three assessment comparables located in the same neighborhood as the subject property as defined by the local assessor. The comparables consist of two-story dwellings of brick or stone exterior construction ranging in size from 5,625 to 6,652 square feet of living area. The dwellings were constructed in 2004 or 2006. Each comparable has a basement with finished

area, central air conditioning and two or three fireplaces. The comparables each have a garage ranging in size from 1,067 to 1,219 square feet of building area. The comparables have improvement assessments ranging from \$415,676 to \$466,088 or from \$70.07 to \$73.90 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$609,994. The subject property has an improvement assessment of \$493,768 or \$81.05 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within .991 of a mile from the subject property. Board of review comparables #2, #3 and #4 are the same properties as the appellants' comparables #2, #3 and #1, respectively. The comparables were improved with two-story dwellings of brick or stone exterior construction ranging in size from 5,521 to 6,652 square feet of living area. The dwellings were constructed from 2001 to 2006. Each comparable has a basement with finished area, central air conditioning and two to four fireplaces. The comparables each have a garage ranging in size from 816 to 1,219 square feet of building area. The comparables have improvement assessments ranging from \$415,676 to \$593,494 or from \$70.07 to \$91.67 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted five suggested equity comparables for the Board's consideration. The Board gave less weight to board of review comparables #1 and #5 as these properties are located less proximate to and outside of the subject's neighborhood.

The Board finds the best evidence of assessment equity to be the parties common comparables. These three comparables are similar in location, dwelling size, design and age when compared to the subject. The Board finds the subject has superior features of an in-ground swimming pool and hot tub. The comparables have improvement assessments ranging from \$415,676 to \$466,088 or from \$70.07 and \$73.90 per square foot of living area. The subject property has an improvement assessment of \$493,768 or \$81.05 per square foot of living area, which is greater than the best comparables in this record. After considering adjustments for differences in the comparables when compared to the subject, the Board finds the evidence demonstrates the subject's improvement is inequitably assessed by clear and convincing evidence 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: _____

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: March 19, 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Ronald & Elanor Weingardt, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085