



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

APPELLANT: Julie Weidner  
DOCKET NO.: 16-04725.001-R-1  
PARCEL NO.: 14-33-106-009

The parties of record before the Property Tax Appeal Board are Julie Weidner, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$45,333  
**IMPR.:** \$113,573  
**TOTAL:** \$158,906

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 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 one-story dwelling of wood siding exterior construction with 3,144 square feet of living area. The dwelling was constructed in 1987. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a 694 square foot garage. The property has a 49,692 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on July 24, 2014 for a price of \$450,000. The appellant completed Section IV of the Residential Appeal Form disclosing that it was not a sale between related parties; it was listed with a realtor and advertised for sale through the Multiple Listing Service for 5 days. The appellant included a copy of the HUD-1 Settlement Statement that shows broker commissions were paid. The appellant also submitted copies of the

Multiple Listing Service (MLS) sheet and the PTAX-203 Real Estate Transfer Declaration pertaining to the sale of the subject property. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price of \$450,000 or \$143.13 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$158,906. The subject's assessment reflects a market value of \$479,210 or \$152.42 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .403 of a mile to 1.248 miles from the subject. The comparables consist of one-story dwellings of brick and wood siding or brick exterior construction built from 1974 to 1985. The dwellings range in size from 2,780 to 3,066 square feet of living area and are situated on lots ranging in size from 44,331 to 46,455 square feet. Features of each comparable include a partial or full unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 644 to 828 square feet of building area. Comparable #1 has a 594 square foot inground swimming pool. The comparables sold from July 2015 to December 2016 for prices ranging from \$460,000 to \$580,000 or from \$150.03 to \$208.63 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel argued the board of review submitted raw/unconfirmed sales that have not been adjusted for time, market conditions, age, size or other relevant factors and also, did not dispute the recent sale of the subject property or contest the arm's length nature of the transaction.

### **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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted information on the subject's sale and four comparable sales for the Board's consideration. The Board gave less weight to the subject's July 2014 sale date, which is too remote in time to be indicative of the subject's market value as of the January 1, 2016 assessment date. The Board also gave less weight to the board of review comparable #1 as to its location being 1.248 miles from the subject property and having an inground swimming pool unlike the subject. The Board finds the best evidence of market value in the record to be the board of review comparables #2 through #4. These comparables sold more proximate in time to the January 1, 2015 assessment date than the subject's recent sale and were similar to the subject in location, age, dwelling size, design and features. These properties sold from July 2015 to December 2016 for prices ranging from \$460,000 to \$540,000 or from \$150.03 to \$184.17 per

square foot of living area including land. The subject's assessment reflects a market value of \$479,210 or \$152.42 per square foot of living area, including land, which falls within the value range established by the best comparables in this record. The Board further finds this evidence demonstrates the subject's sale price in July 2014 was not reflective of market value as of the January 1, 2016 assessment date and a reduction in the assessment is not 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.

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Chairman



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Member



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Member



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Member



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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: January 21, 2020



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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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