



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

APPELLANT: Barry C. Weitzenfeld
DOCKET NO.: 17-02057.001-R-1
PARCEL NO.: 09-25-101-001

The parties of record before the Property Tax Appeal Board are Barry C. Weitzenfeld, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$8,682
IMPR.: \$26,915
TOTAL: \$35,597

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 2017 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 1,345 square feet of living area. The dwelling was constructed in 1944. Features of the home include a fireplace and a 460 square foot attached garage. The property has a 5,000 square foot site and is located in Wauconda, Wauconda Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located from .50 of a mile to 1.09 miles from the subject property. The comparables have sites ranging in size from 7,501 to 25,573 square feet of land area.¹ The comparables consist of one-story dwellings of brick, aluminum, vinyl or wood siding exterior construction ranging in size from 1,170 to 1,468 square feet of

¹ The appellant's comparable #6 was reported to include two parcel numbers that have a combined site size totaling 7,956 square feet of land area.

living area. The dwellings were constructed from 1925 to 1961. Comparables #3 and #5 have effective ages of 1963 and 1966. One comparable has no basement, five comparables each have a basement with one having finished area and three comparables each have one fireplace. In addition, three comparable each have central air conditioning and a garage ranging in size from 308 to 638 square feet of building area. The comparables sold from April 2015 to March 2017 for prices ranging from \$100,000 to \$160,000 or from \$85.47 to \$108.99 per square foot of living area, including land. The appellant provided Multiple Listing Service (MLS) sheets associated with the sales of comparables #1 and #4. Based on this evidence, 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 \$35,597. The subject's assessment reflects a market value of \$107,382 or \$79.84 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% 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 .81 of a mile to 1.09 miles from the subject property, of which three were also used by the appellant. Board of review comparables #1, #2 and #3 are the same properties as the previously described appellant's comparables #1, #5 and #6. Board of review comparable #4 is described as a having a 7,020 square foot site improved with a one-story dwelling of wood-siding exterior construction containing 1,664 square feet of living area. The dwelling was built in 1974 and features central air conditioning and a fireplace. The property sold in August 2015 for a price of \$185,000 or \$111.18 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 seven suggested comparable sales for the Board's consideration with three comparables being utilized by both parties. The Board finds the appellant's comparables #2 and #3, along with board of review comparable #4 had sales that occurred in 2015 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2017 assessment date. Less weight was given to the appellant's comparables #4 and #5 as comparable #4 has central air conditioning and a superior finished basement unlike the subject and comparable #5 has central air conditioning and a significantly larger site when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #6, which were also used by the board of review. Although, these two comparables differ from the subject in that they each feature an unfinished basement and both lack a garage, they are similar

to the subject in location, dwelling size, design and age. These comparables sold in March 2017 and April 2016 for prices of \$100,000 and \$115,000 or \$85.47 and \$96.64 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$107,382 or \$79.84 per square foot of living area, including land, which is supported by the best comparable sales in the record. After considering necessary adjustments to the comparable sales for differences, when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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: May 26, 2020



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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