



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

APPELLANT: Michael Weinstein  
DOCKET NO.: 17-02201.001-R-1  
PARCEL NO.: 15-36-103-005

The parties of record before the Property Tax Appeal Board are Michael Weinstein, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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:** \$108,933  
**IMPR.:** \$152,789  
**TOTAL:** \$261,722

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 that has 4,616 square feet of living area. The dwelling was originally built in 1956 with a 2,638 square foot addition constructed in 2004 resulting in an effective age of 1984. The dwelling features central air conditioning and two fireplaces. In addition, the home has two attached garages of 1,092 and 1,612 square feet of building area that were built 1956 and 2004, respectively and a 1,900 square foot basketball court. The subject property is located in Vernon Township, Lake County, Illinois.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood code as the subject property. The comparables consist of single-family dwellings of dryvit or wood siding exterior construction

ranging in size from 4,071 to 4,190 square feet of living area. Counsel for the appellant did not disclose the story heights of the comparables. The dwellings were constructed from 1954 to 1971 but have effective ages of either 1973 or 1974. One comparable features a basement. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 1,092 to 1,145 square feet of building area. The comparables have improvement assessments ranging from \$100,351 to \$118,664 or from \$24.65 to \$28.32 per square foot of living area. Based on this evidence, the appellant 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 \$261,722. The subject property has an improvement assessment of \$152,789 or \$33.10 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject property with one comparable also being used by the appellant. Board of review comparable #2 and the appellant's comparable #1 are the same property. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 4,190 to 5,110 square feet of living area. The comparables were built from 1958 to 1971 but have effective ages ranging from 1974 to 1977. Three comparables each feature a basement, with one having finished area. Each comparable has central air conditioning, one to three fireplaces and one or two garages ranging in size from 528 to 1,591 square feet of building area. In addition, one comparable has a 566 square foot inground swimming pool and one comparable has a 504 square foot pole building. The comparables have improvement assessments ranging from \$118,664 to \$182,714 or from \$28.32 to \$36.40 per square foot of living area. The board of review provided property record cards of the subject and each comparable. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six equity comparables for the Board's consideration with one comparable being utilized by both parties. The Board gave less weight to the appellant's comparables #2 and #3 as counsel for the appellant failed to disclose the story height of these two comparables which prevents a meaningful analysis to determine similarities of the comparables to the subject property.

The Board finds the four comparables submitted by the board of review, which includes the parties' common comparable, are more similar to the subject in location, dwelling size and

design, although each of these comparables have varying degrees of similarity in features when compared to the subject. Each of the comparables are older than the subject's effective due to its large addition and attached garage constructed in 2004. In addition, all the comparables have considerably smaller garage(s) when compared to the subject. These comparables have improvement assessments ranging from \$118,664 to \$182,714 or from \$28.32 to \$36.40 per square foot of living area. The subject property has an improvement assessment of \$152,789 or \$33.10 per square foot of living area, which falls within the range established by best comparables in the record. After considering any necessary adjustments to the comparables for differences, when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no 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: 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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