



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

APPELLANT: Barry C. Weitzenfeld
DOCKET NO.: 17-02855.001-R-1
PARCEL NO.: 06-18-406-017

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: \$6,881
IMPR.: \$11,665
TOTAL: \$18,546

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 474 square feet of living area. The dwelling was constructed in 1950. Features of the home include a crawl space foundation and a 352 square foot detached garage. The property has a 7,008 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from .94 to 2.14 miles from the subject. The comparables are situated on sites ranging in size from 4,356 to 5,663 square feet of land area and are improved with one-story dwellings of wood or vinyl siding exterior construction that were built in 1938 or 1951. The dwellings range in size from 334 to 510 square feet of living area. Each comparable has a crawl space foundation and one comparable has a 308 square foot detached garage. The

comparables sold from April 2016 to March 2017 for prices ranging from \$25,000 to \$50,000 or from \$59.80 to \$105.49 per square foot of living area, including land. 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 \$18,546. The subject's assessment reflects an estimated market value of \$55,946 or \$118.03 per square foot of living area, including land, when applying the 2017 three-year average median level of assessment for Lake County of 33.15%.

In support of the subject's assessment, the board of review submitted information on three comparable sales located from .415 of a mile to 1.323 miles from the subject. The comparables are situated on sites ranging in size from 4,792 to 5,663 square feet of land area and were improved with one-story dwellings of vinyl or wood siding exterior construction that were built from 1941 to 1957. Comparable #2 has an effective age of 1995. The dwellings range in size from 524 to 704 square feet of living area. The comparables each have a crawl space foundation, two comparables have central air conditioning and one comparable has a detached garage with 400 square feet of building area. The comparables sold from May 2016 to March 2017 for prices ranging from \$69,000 to \$80,600 or from \$107.81 to \$133.59 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 a reduction in the subject's assessment is not warranted.

The parties submitted six comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #2 and board of review comparables #1 and #2 due to their dissimilar dwelling sizes when compared to the subject.

The Board finds the best evidence of the subject's market value to be the appellant's comparables #1 and #3 along with board of review comparable #3 as these comparables are similar to the subject in dwelling size. However, all comparables have smaller lot sizes and no garage feature when compared to the subject that suggest upward adjustments. Board of review comparable #3 has superior central air conditioning suggesting a downward adjustment. The comparables sold in November 2016 or March 2017 for prices ranging from \$30,500 to \$70,000 or from \$59.80 to \$133.59 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$55,946 or \$118.03 per square foot of living area, including land, which falls within the range established by the best comparables sales in the 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 supported and a reduction in the subject's 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.



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: June 16, 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

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

APPELLANT

Barry C. Weitzenfeld, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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