



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

APPELLANT: Barry C. Weitzenfeld
DOCKET NO.: 17-02868.001-R-1
PARCEL NO.: 06-18-416-009

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: \$3,631
IMPR.: \$3,755
TOTAL: \$7,386

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 4,594 square foot residential lot that is improved with a 528 square foot garage that was built in 1975. The property is located in 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 four vacant comparable land sales located from .36 to 2.15 miles from the subject. These residential lots contain from 5,052 to 5,750 square feet of land area. The comparables sold from June 2015 to May 2017 for prices ranging from \$5,225 to \$9,000 or from \$1.00 to \$1.67 per square foot of land area. Based on this evidence, the appellant requested a reduction in the

subject's assessment to a land assessment of \$2,046 and an improvement assessment of \$1.00 for a total assessment of \$2,047, which reflects an estimated market value of \$6,141.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,386. The subject has a land assessment of \$3,631, which reflects a market value of \$10,953 or \$2.38 per square foot of land area, 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 the subject's assessment, the board of review submitted information on three comparable sales located from .756 to 1.886 miles from the subject. The vacant residential lots range in size from 5,000 to 15,000 square feet of land area. The comparables sold from August 2016 to March 2018 for prices ranging from \$10,000 or \$24,500 or from \$1.63 to \$2.60 per square foot of land area. 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 as a basis of the appeal. 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 failed to meet this burden of proof.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to board of review comparable #2 as it has larger lot size when compared to the subject. The Board finds the best evidence of the subject's estimated market value to be the appellant's comparables and board of review comparables #1 and #3 as they are most similar to the subject's lot size. They sold from June 2015 to September 2017 for prices ranging from \$5,225 to \$13,000 or from \$1.00 to \$2.60 per square foot of land area. The subject's land assessment reflects an estimated market value of \$10,953 or \$2.38 per square foot of land area, which falls within the range established by most similar comparable sales contained in the record. Furthermore, the Board finds the appellant provided no market evidence to dispute the contributory value of the subject's detached garage. Therefore, no reduction in the subject's assessment is warranted.

¹ The appellant requested a reduction in the subject's improvement assessment but no evidence to support this claim.

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: July 21, 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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APPELLANT

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COUNTY

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