



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

APPELLANT: David Weinberg
DOCKET NO.: 18-01214.001-R-1
PARCEL NO.: 16-26-403-013

The parties of record before the Property Tax Appeal Board are David Weinberg, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC 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: \$68,981
IMPR.: \$110,848
TOTAL: \$179,829

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 2018 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 1.5-story dwelling of wood siding exterior construction with 2,121 square feet of living area. The dwelling was constructed in 1941 and has an effective age of 1948. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 420 square foot garage. The property has a 7,678 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from .06 of a mile to 1.06 miles from the subject property. The comparables have sites ranging in size from 5,217 to 18,717 square feet of land area. They are improved with two-story dwellings of stucco or brick exterior construction ranging in size from 1,850 to 2,356 square feet of living area. The dwellings were constructed from 1922 to 1928. Comparables #2 and #3 have effective ages of

1929 and 1933. The comparables have basements, with two having finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 216 to 520 square feet of building area. The comparables sold from May 2017 to May 2018 for prices ranging from \$375,000 to \$450,000 or from \$177.56 to \$216.22 per square foot of living area, land included. 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 \$179,829. The subject's assessment reflects a market value of \$543,619 or \$256.30 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards for the subject and six comparable sales located from .169 of a mile to 1.13 miles from the subject property. The comparables have sites ranging in size from 5,200 to 20,272 square feet of land area and are improved with two-story dwellings of brick, vinyl siding or wood siding exterior construction that range in size from 1,892 to 2,238 square feet of living area. The dwellings were constructed from 1927 to 1965 and have effective ages from 1959 to 1989. Five comparables have basements, with four having finished area; one comparable has a crawl space and concrete slab foundation, five comparables have central air conditioning; four comparables each have a fireplace; and each comparable has a garage ranging in size from 198 to 440 square feet of building area. The comparables sold from July 2016 to January 2018 for prices ranging from \$535,000 to \$575,000 or from \$248.84 to \$301.27 per square foot of living area, land included. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 Board finds nine comparable sales were submitted by the parties in support of their respective positions. The Board gave less weight to the appellant's comparable sales #1 and #3 along with board of review comparables #3 and #6 due to their distant locations or significantly larger lot sizes when compared to the subject. The Board also gave less weight to board of review comparables #1 and #5. These comparables sold in July 2016, which are dated and less likely to be reflective of market value as of the January 1, 2018 assessment date.

The Board finds the best evidence of market value to be the appellant's comparable #2 and the board of review comparables #2 and #4. These comparables are relatively similar to the subject in location, lot size, design, dwelling size and most features. The comparables sold in May 2017 and November 2017 for prices ranging from \$450,000 to \$575,000 or from \$191.00 to \$301.27

per square foot of living area, including land. The subject's assessment reflects a market value of \$543,619 or \$256.30 per square foot of living area, including land, which falls within the range established by the best comparable sales in this 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. Based on this evidence, the Board finds 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:

November 17, 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

David Weinberg, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

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