



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

APPELLANT: Michael & Wendi Weinstein
DOCKET NO.: 18-02225.001-R-1
PARCEL NO.: 15-05-414-017

The parties of record before the Property Tax Appeal Board are Michael & Wendi Weinstein, the appellants, by attorney Sreeram Natarajan, of Natarajan Worstell LLC 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: \$24,220
IMPR.: \$97,077
TOTAL: \$121,297

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of wood siding exterior construction with 2,170 square feet of living area. The dwelling was constructed in 1978. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 420 square foot garage. The property has an 8,201 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellants, through counsel, contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on five equity comparables located in the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of wood siding exterior construction that have either 2,170 or 2,347 square feet of living area. The homes were built in 1977 or 1979. The appellants' comparables are presented in the grid analysis as having no

basement. Each comparable has central air conditioning and a garage with 420 or 462 square feet of building area. Four of the comparables each have one fireplace. The comparables had improvement assessments ranging from \$63,760 to \$84,503 or from \$27.17 to \$36.00 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$72,912 or \$33.60 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$121,297. The subject property has an improvement assessment of \$97,077 or \$44.74 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. The comparables are improved with two-story dwellings of wood siding exterior construction that each have 2,170 square feet of living area. The homes were built from 1976 to 1979. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a garage with 420 square feet of building area. The comparables had improvement assessments ranging from \$95,820 to \$100,339 or from \$44.16 to \$46.24 square feet of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

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

The parties submitted nine comparables for the Board's consideration. The Board gave less weight to the appellants' comparables as each lacks a basement which is present in the subject improvements. The Board gave less weight to the board of review comparable #4 which has a finished basement, dissimilar to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #3 which are similar to the subject in location, age, design, dwelling size and features. These comparables had improvement assessments that ranged from \$95,820 to \$97,497 or from \$44.16 to \$44.93 per square foot of living area. The subject's improvement assessment of \$97,077 or \$44.74 per square foot of living area falls within the range established by the best comparables in this record. The Board finds the evidence in this record demonstrated with clear and convincing evidence that subject's improvement assessment was equitably assessed. Therefore, 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:

December 15, 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

Michael & Wendi Weinstein, by attorney:
Sreeram Natarajan
Natarajan Worstell LLC
33 North LaSalle Street
Suite 1930
Chicago, IL 60602

COUNTY

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