



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

APPELLANT: Robt Weinberg  
DOCKET NO.: 18-02515.001-R-1  
PARCEL NO.: 14-14-202-022

The parties of record before the Property Tax Appeal Board are Robt Weinberg, 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 **A Reduction** 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:

<b>LAND:</b>	\$71,120
<b>IMPR.:</b>	\$0
<b>TOTAL:</b>	\$71,120

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 an unimproved lot, classified as “residential vacant” and containing 46,871 square feet of land area. The property is located in Lake Zurich, Ela 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 within 2.34 miles from the subject property and each in a different neighborhood code than the subject. The comparables are unimproved sites that range in size from 45,129 to 55,919 square feet of land area. The property classification was not provided for the appellant’s comparables. The comparables sold from March to June 2018 for prices ranging from \$105,000 to \$135,000 or from \$1.88 to \$2.84 per square foot of land area. Based on this evidence, the appellant requested the subject’s assessment be reduced to \$44,367.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,705. The subject's assessment reflects a market value of \$231,877 or \$4.95 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, property record cards and Multiple Listing Service (MLS) or property detail information on six comparable sales located within approximately 0.25 of a mile of the subject property and in the same neighborhood code as the subject. The comparables have sites that range in size from 40,511 to 48,613 square feet of land area. Four of the comparables are classified as "residential vacant" and two of the comparables have had improvements constructed on the vacant sites and are classified as "Residential/Imp R1." The comparables sold from March 2014 to August 2019 for prices ranging from \$199,000 to \$255,000 or from \$4.65 to \$5.56 per square foot of land area.

The board of review also submitted a prior 2017 decision of the Property Tax Appeal Board, under Docket Number 17-02330.001-R-1, in which the Board rendered a decision reducing the subject's assessment to \$75,780 based on an agreement by the parties. The board of review argued that the subject's 2018 assessment reflects the 2017 reduction by the PTAB plus application of the 2018 township multiplier. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The Property Tax Appeal Board finds that the subject property was the matter of an appeal before this Board for the prior tax year under Docket Number 17-02330.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$75,780 based on an agreement by the parties. The Property Tax Appeal Board takes notice that Lake County's quadrennial general assessment period began in the 2015 tax year and continues through the 2018 tax year. The Board finds this record disclosed the subject property was vacant land and not owner-occupied, therefore, application of the statutory mandates of section 16-185 of the Property Tax Code to the Board's prior decision is not controlling in this appeal. (35 ILCS 200/16-185).

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables due to dissimilar locations when compared to the subject. The Board gave less weight to the board of review's comparables #2, #3, #4 and #6 which sold in 2014, 2015 or 2019 and are less likely to be indicative of the subject's fair market value as of the January 1, 2018 assessment date.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #5 which are similar to the subject in location and are classified “residential vacant” but have smaller site sizes compared to the subject. These two comparables sold in January and November 2017 each for prices of \$199,000 or for \$4.65 and \$4.91 per square foot of land area. The subject's assessment reflects a market value of \$231,877 or \$4.95 per square foot of land area which falls above the sale price and the per square foot price of the two best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, the Board finds a 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: January 19, 2021



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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