



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

APPELLANT: Jamie & Paul Weiss  
DOCKET NO.: 18-03127.001-R-1  
PARCEL NO.: 16-29-401-025

The parties of record before the Property Tax Appeal Board are Jamie & Paul Weiss, the appellants, by attorney Scott J. Linn, of the Law Offices of Scott J. Linn in Deerfield; 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:** \$168,308  
**IMPR.:** \$342,080  
**TOTAL:** \$510,388

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 brick exterior construction with 4,779 square feet of living area. The dwelling is approximately 16 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 736 square foot garage. The property has a 41,600 square foot site and is located in Deerfield, West Deerfield Township, Lake County<sup>1</sup>.

The appellants contend both assessment inequity and overvaluation with respect to both the land and building assessments as the basis of the appeal.

In support of the assessment inequity argument with respect to the subject's improvements, the appellants submitted information on four comparables located in the same neighborhood code as

---

<sup>1</sup> The subject's site size was reported as 200' x 208' in the property record card submitted by the board of review.

the subject property. The comparables are improved with two-story dwellings of brick exterior construction that range in size from 4,327 to 4,727 square feet of living area. The comparables range in age from 13 to 17 years. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a garage ranging in size from 724 to 1,132 square feet of building area. Land sizes for the comparables were not disclosed. The comparables have improvement assessments ranging from \$274,579 to \$368,077 or from \$63.46 to \$80.42 per square foot of living area. These comparables also sold from January 2017 to April 2018 for prices ranging from \$910,000 to \$1,275,000 or from \$210.31 to \$292.36 per square foot of living area, land included.

The appellants also claimed inequitable land assessment and submitted four comparables #5 through #8. No site sizes were provided for these comparables which had land assessments ranging from \$64,517 to \$117,702. In written comments, the appellants' counsel explained that, based on the evidence submitted, the appellants requested the subject's total assessment be reduced to \$422,103 including a land assessment of \$113,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$510,388. The subject property has an improvement assessment of \$342,080 or \$71.58 per square foot of living area and a land assessment of \$168,308.

In support of its contention of the correct assessment the board of review submitted a prior 2015 decision issued by the Property Tax Appeal Board under Docket Number 15-03776.001-R-1. In that appeal the Board rendered a decision reducing the subject's assessment to \$478,646 based on an agreement by the parties. The board of review argued that the subject's 2018 assessment of \$510,388 is below the Property Tax Appeal Board's 2015 decision reduction plus application of the 2016, 2017 and 2018 township multipliers of 1.0643, 1.0393 and 1.0032 pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). 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 a prior tax year under Docket Number 15-03776.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$478,646. 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 further finds section 16-185 of the Property Tax Code is controlling in this appeal (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction

establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds this record disclosed the subject property is an owner-occupied residence and that the 2015 through 2018 tax years are within the same general assessment period. The Board finds the record shows that equalization factors of 1.0643, 1.0393 and 1.0032 were issued in West Deerfield Township for the 2016, 2017 and 2018 tax years. The record contains no evidence showing the Board's 2015 decision was reversed or modified upon review and there was no evidence the subject property sold in an arm's length transaction establishing a different fair cash value.

Applying the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2015 decision would result in an assessment of \$531,137. ( $\$478,646 \times 1.0643 \times 1.0393 \times 1.0032 = \$531,137$ ) The subject's final 2018 assessment, as established by the board of review, was \$510,388, which is less. Since the board of review requested confirmation of the assessment, the Board finds no increase in the subject's assessment is warranted.

The appellants argued assessment inequity for both building and land submitting a total of eight comparables, four in support of the improvement assessment and four in support of their land assessment claim. The improvement assessment comparables had assessments ranging from \$274,579 to \$368,077 or from \$63.46 to \$80.42 per square foot of living area. The subject's improvement assessment of \$342,080 or \$71.58 falls within the range of these comparables. Therefore, on the basis of an inequitable improvement assessment, the Board finds the appellants did not provide clear and convincing evidence to support a reduction in the improvement assessment.

Four different comparables were provided in support of the appellants' claim of an inequitable land assessment, however, no site sizes of the land comparables were submitted. In the absence of land area, the Property Tax Appeal Board is not able to conduct any kind of meaningful analysis of the submitted evidence. As a result, the Board finds the appellants did not provide clear and convincing evidence to support their claim of an inequitable land assessment and a reduction is not warranted.

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

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

APPELLANT

Jamie & Paul Weiss, by attorney:  
Scott J. Linn  
Law Offices of Scott J. Linn  
711 Pintail Street  
Deerfield, IL 60015

COUNTY

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