



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

APPELLANT: Barry C. Weitzenfeld
DOCKET NO.: 19-04191.001-R-1
PARCEL NO.: 06-18-425-029

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: \$5,309
IMPR.: \$25,198
TOTAL: \$30,507

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 2019 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 vinyl siding exterior construction with 1,008 square feet of living area.¹ The dwelling was constructed in 1952 and is approximately 67 years old. Features of the home include a crawl space foundation and a 484-square foot detached garage. The property has a 5,380-square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted an appraisal report with an estimated market value of \$77,000 as of January 1, 2019.

¹ The appraisal states that the subject has 1,075 square feet of living area. The schematic drawing attached to the property record card submitted by the board of review depicts that the dwelling has 1,008 square feet of living area. The Board finds that the best evidence of dwelling size was submitted by the board of review. This slight discrepancy will not affect the Board's decision.

The appraisal was prepared by R. Steven Kephart, a Certified Residential Real Estate Appraiser, and the property rights appraised were fee simple. The intended use of this appraisal was to determine the estimated cash value of the property for a real estate tax appeal. The appraiser noted in his report that the subject property “appears to be well cared for from an external inspection.”

In estimating the market value, the appraiser developed the sales comparison approach to value using four comparable sales located from .20 to .70 of a mile from the subject, one of which was located in a different city than the subject property. The comparables are described as being ranch design. The comparables range in size from 886 to 975 square feet of living area and range in age from 48 to 96 years old. Two comparables each have central air conditioning and a basement, one with finished area. Three comparables each have either a 1-car or a 2-car garage. The comparables have sites ranging in size from 5,663 to 15,000 square feet of land area. The comparables sold from February to November 2018 for prices ranging from \$30,000 to \$91,500 or from \$33.86 to \$93.85 per square foot of living area, including land. After applying adjustments to the comparables for differences in lot size, age, dwelling size, functional utility, basement, garage feature, and central air conditioning feature when compared to the subject, the appraiser arrived at adjusted prices ranging from \$67,800 to \$81,200 and an opinion of market value for the subject of \$77,000 as of January 1, 2019.

Based on this evidence, the appellant requested a reduction in the subject’s assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,507. The subject's assessment reflects a market value of \$92,755 or \$92.02 per square foot of living area, land included when applying the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment of the subject property, the board of review submitted a grid analysis on four comparable sales located within the same assessment neighborhood code as the subject property. The comparables are improved with 1.5-story dwellings of vinyl siding exterior construction and range in size from 1,043 to 1,092 square feet of living area. The dwellings were constructed from 1939 to 1951. Each comparable has a crawl space foundation and a garage ranging in size from 360 to 552 square feet of building area. Three comparables have central air conditioning. The comparables have sites ranging in size from 5,000 to 8,400 square feet of land area. The comparables sold from April 2018 to January 2019 for prices ranging from \$114,000 to \$149,900 or from \$107.75 to \$137.27 per square foot of living area, including land. The board of review also submitted Multiple Listing Service (MLS) data sheets associated with the sale of appraiser’s comparables #1 and #3 describing these properties as needing much repair/renovation work and being sold “as is.” 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. 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 the appellant submitted an appraisal while the board of review provided four gridded comparable sales, the property record card for the subject property, and MLS data sheets to support their respective positions before the Property Tax Appeal Board.

The Board gave less weight to the conclusion of value contained in the appellant's appraisal report because the appraiser utilized sales that varied from the subject in design, location, age, and physical condition when other more similar comparables were available, as evidenced by the board of review's comparables. The appraiser also applied inconsistent age adjustments to comparables #2 through #4. Having examined the appraisal report and all sales data in the record, the Board finds that the appraiser's final conclusion of value is not a credible or reliable indicator of the subject's estimated market value as of January 1, 2019. The Board will, however, examine all eight sales in the record presented by the parties.

The Board gave less weight to the appraisal comparables due to the fact that each comparable was a 1-story, ranch-style design, dissimilar to the subject's 1.5-story design. Additionally, appraiser's comparables #2 and #4 each have a basement foundation and central air conditioning, which the subject lacks.

The Board finds the best evidence of market value in the record to be the four comparables submitted by the board of review as they are more similar to the subject in location, design, age, dwelling size, foundation, and most features than the remaining comparables in the record. These best comparables sold from April 2018 to January 2019 for prices ranging from \$114,000 to \$149,900 or from \$107.75 to \$137.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$92,755 or \$92.02 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record both on an overall basis as well as on a per square foot basis. Based on the evidence in this record, the Board finds the subject's estimated market value as reflected by its assessment is well supported and, therefore, 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: January 18, 2022



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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