



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

APPELLANT: Barry C. Weitzenfeld
DOCKET NO.: 19-04734.001-R-1
PARCEL NO.: 16-16-404-005

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: \$47,046
IMPR.: \$98,997
TOTAL: \$146,043

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 two-story dwelling of brick and wood siding exterior construction with 2,784 square feet of living area. The dwelling was constructed in 1964. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 484 square foot garage. The property has a 13,140 square foot site and is located in Highland Park, West Deerfield 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 1.25 to 1.66 miles from the subject property. As part of the brief, the appellant reported that "there were no like kind sales in the subject's neighborhood" of two-story homes with a good quality designation. The parcels range in size from 12,090 to 40,080 square feet of land area and have each been improved with a two-story dwelling of brick or wood siding exterior construction. The homes

were built from 1938 to 1985 with comparable #2 having an effective age of 1975. The dwellings range in size from 2,212 to 3,468 square feet of living area. Each dwelling has a basement, central air conditioning, a fireplace and a garage ranging in size from 260 to 1,064 square feet of building area. The brief further set forth differences in land value, basement size, garage size and/or other amenities; sale #3 was reportedly a "recent rehab." The comparables sold from July 2018 to July 2019 for prices ranging from \$447,000 to \$550,000 or from \$158.59 to \$227.86 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$120,628, consisting of an increase in the land assessment and a decrease in the improvement assessment. The requested total assessment reflects a market value of approximately \$361,920 or \$130.00 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$146,043. The subject's assessment reflects a market value of \$444,035 or \$159.50 per square foot of living area, land included, when using 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, the board of review submitted information on four comparable sales, where board of review comparables #1 and #2 are the same properties as appellant's comparables #3 and #1, respectively. The comparables are located from .21 to 1.37-miles from the subject and none of the comparables are located within the same assessment neighborhood code as the subject. The evidence depicts lot sizes only for comparables #1 and #2 of 12,090 and 18,700 square feet, respectively. The properties each have a two-story dwelling of brick, wood siding or brick and wood siding exterior construction. The homes were built from 1938 to 1985 and range in size from 2,304 to 3,468 square feet of living area. Three of the homes each have an unfinished basement and comparable #4 has a concrete slab foundation. The dwellings feature central air conditioning, a fireplace and a garage ranging in size from 260 to 572 square feet of building area. The properties sold from May 2018 to July 2019 for prices ranging from \$510,000 to \$550,000 or from \$158.59 to \$227.86 per square foot of living area, including land. 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 parties submitted a total of five comparable sales, two of which are common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given

reduced weight to appellant's comparable #2 which is most distant from the subject property, is the smallest dwelling and has a substantially larger garage when compared to the subject.

The Board finds the best evidence of market value to be the remaining four comparables presented by the parties, which includes the two common properties. These comparables present varying degrees of similarity when compared to the subject in location, age, size, foundation and some features. These comparables sold from May 2018 to July 2019 for prices ranging from \$510,000 to \$550,000 or from \$158.59 to \$227.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$444,035 or \$159.50 per square foot of living area, including land, which is below the range established by the best comparable sales in this record in terms of overall value and supported by the best comparables on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant failed to establish by a preponderance of the evidence that the subject property was overvalued 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:

February 15, 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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