



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

APPELLANT: Kenneth Weigand  
DOCKET NO.: 19-08581.001-R-1  
PARCEL NO.: 14-09-304-003

The parties of record before the Property Tax Appeal Board are Kenneth Weigand, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, 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:** \$39,039  
**IMPR.:** \$146,227  
**TOTAL:** \$185,266

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 is improved with a two-story dwelling of wood siding exterior construction with 3,322 square feet of living area. The dwelling was built in 1997 and is approximately 22 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 846 square feet of building area. The property has a 15,280 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings of wood siding exterior construction each with 3,612 square feet of living area. The dwellings range in age from 21 to 23 years old. Each property has a full unfinished basement with one being a walk-out, central air conditioning, one fireplace, and an attached garage with 759 square feet of building area. The comparables have

the same assessment neighborhood code as the subject property and are located within approximately .22 of one mile from the subject. The comparables have improvement assessments ranging from \$144,429 to \$150,934 or from \$39.99 to \$41.79 per square foot of living area, including land. The appellant requested the subject's improvement assessment be reduced to \$137,056.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$185,266. The subject property has an improvement assessment of \$146,227 or \$44.02 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with two-story dwellings of wood siding exterior construction each with 3,166 square feet of living area. The dwellings were built in 1996 or 1999. Each property has an unfinished full basement with one being a walk-out, central air conditioning, one fireplace, and an attached garage with 690 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have the same assessment neighborhood code as the subject property and are located within approximately .23 of one mile from the subject property. The comparables have improvement assessments ranging from \$135,886 to \$146,408 or from \$42.92 to \$46.24 per square foot of living area, including land.

### **Conclusion of Law**

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

The parties submitted information on nine comparables to support their respective positions. The comparables submitted by the parties are similar to the subject in location, age, style, construction and most features. Each of the appellant's comparables is improved with a dwelling that is approximately 8.7% larger than the subject home. Each of the board of review comparables is improved with a dwelling that is approximately 4.7% smaller than the subject dwelling. The differences in the improvement assessments between the comparables and the subject property is due in part to economies of scale in that, all other things being equal, the average cost of construction declines as building size and volume is expanded. Excluding board of review comparable #2 which has an inground pool, a feature the subject does not have, the remaining eight comparables submitted by the parties have improvement assessments that range from \$135,886 to \$150,934 or from \$39.99 to \$44.42 per square foot of living area. The subject's improvement assessment of \$146,227 or \$44.02 per square foot of living area falls within the range established by these comparables and demonstrates the subject dwelling is being equitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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.

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Chairman



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Member



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Member



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Member



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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: July 19, 2022



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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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