



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

APPELLANT: Jerry Weiss
DOCKET NO.: 20-01062.001-R-1
PARCEL NO.: 16-18-303-017

The parties of record before the Property Tax Appeal Board are Jerry Weiss, 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 **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:

LAND: \$134,680
IMPR.: \$208,089
TOTAL: \$342,769

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 2020 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 one-story dwelling of brick exterior construction with 4,902 square feet of living area. The dwelling was constructed in 1991 and is 29 years old. Features of the home include an unfinished basement, central air conditioning, three fireplaces, a 693 square foot garage, and an inground pool.¹ The property has an approximately 78,844 square foot site and is located in Bannockburn, West Deerfield Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal; no dispute was raised concerning the land assessment. In support of this argument the appellant submitted information on four equity comparables improved with one-story to two-story homes of brick or wood siding exterior construction ranging in size from 4,375 to 5,449

¹ Additional features of the subject property not reported by the appellant are found in the subject's property record card presented by the board of review, which the Board finds to be the best evidence of the subject's features.

square feet of living area. The dwellings are from 33 to 38 years old. The homes each have central air conditioning, one to four fireplaces, and a garage ranging in size from 624 to 1,012 square feet of building area. Three of the homes each have a basement, with one having finished area, and one of the homes has a slab foundation. Comparable #4, which is the same as the board of review's comparable #3, has an inground pool as reported by the board of review. The comparables are located from 0.05 to 0.12 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$148,868 to \$251,157 or from \$34.03 to \$46.09 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$208,089 or \$42.45 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$387,562. The subject property has an improvement assessment of \$252,882 or \$51.59 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, where the board of review's comparables #1, #2, and #3 are the same as the appellant's comparables #2, #1, and #4, respectively. The comparables are improved with 1-story or 2-story homes of wood siding or brick and wood siding exterior construction ranging in size from 4,039 to 5,775 square feet of living area. The dwellings were built from 1983 to 1987. The homes each have central air conditioning, one to four fireplaces, and a garage ranging in size from 660 to 1,012 square feet of building area. Four of the homes each have a basement, with one having a recreation room, and one of the homes has a slab foundation. Comparable #3, which is the same as the appellant's comparable #4, has an inground pool. The comparables are located from 0.05 to 0.20 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$148,868 to \$277,944 or from \$34.03 to \$48.13 per square foot of living area.

The board of review also submitted a brief arguing that differences between the subject and the parties' comparables, such as the subject's newer age, larger basement area, and inground pool, justify the subject's assessment.

Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

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

The record contains a total of six comparables, with three common properties, for the Board's consideration. The Board gives less weight to the appellant's comparable #2/board of review's comparable #1, the appellant's comparable #3, the appellant's comparable #4/board of review's comparable #3, and the board of review's comparable #5, which are dissimilar in design when compared to the subject. The Board gives less weight to the appellant's comparable #2/board of review's comparable #1 due to its slab foundation compared to the subject's basement foundation.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1/board of review's comparable #2 and the board of review's comparable #4, which are more similar to the subject in location, design, age, and some features, but are slightly smaller in dwelling size. These comparables have improvement assessments of \$148,868 and \$155,407 or \$34.03 and \$38.48 per square foot of living area, respectively. The subject's improvement assessment of \$252,882 or \$51.59 per square foot of living area is greater than the best comparables in this record, which is logical given the subject's newer home, larger dwelling size, and brick exterior and inground pool which the best comparables do not feature. Based on this record and after considering appropriate adjustments to the best comparables for differences, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

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

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