



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

APPELLANT: Cheryl Wiemer  
DOCKET NO.: 20-01528.001-R-1  
PARCEL NO.: 16-28-208-001

The parties of record before the Property Tax Appeal Board are Cheryl Wiemer, the appellant; 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:** \$57,776  
**IMPR.:** \$68,809  
**TOTAL:** \$126,585

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 1,521 square feet of living area. The dwelling was constructed in 1953. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 462 square foot garage. The property has a 12,300 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends both overvaluation and assessment inequity with regard to both the land and the improvement as the bases of the appeal.<sup>1</sup>

In support of the overvaluation argument the appellant submitted information on four comparable sales. The comparables are located from 1 to 6 blocks from the subject and within

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<sup>1</sup> Although the appellant indicated on the appeal petition only overvaluation as the basis for the appeal, both parties submitted equity evidence, and thus, the Board will consider an assessment inequity argument as well.

the same assessment neighborhood code as the subject. The parcels range in size from 8,596 to 16,766 square feet of land area and are improved with one-story homes of brick, frame, or brick and frame exterior construction ranging in size from 1,544 to 2,208 square feet of living area. The dwellings were built from 1950 to 1956. Each home has a basement, central air conditioning, and a 1-car or a 2-car garage. Three homes each have one or three fireplaces. The comparables sold from August 2018 to January 2021 for prices ranging from \$285,000 to \$390,000 or from \$157.61 to \$213.73 per square foot of living area, including land.

In support of the inequity argument, the appellant submitted information on five equity comparables that the appellant presented at the board of review hearing, together with a grid analysis of the board of review's equity comparables presented at that hearing.<sup>2</sup> The comparables are located from 0.19 to 0.38 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 7,300 to 14,600 square feet of land area and are improved with one-story homes of brick or brick and wood siding exterior construction ranging in size from 1,424 to 1,570 square feet of living area. The dwellings were built from 1951 to 1958. Two homes each have a basement and three homes each have a concrete slab foundation. Three homes each have central air conditioning; four homes each have one or two fireplaces; and four homes each have a garage ranging in size from 260 to 325 square feet of building area. The comparables have land assessments ranging from \$36,317 to \$72,633 or from \$4.04 to \$4.97 per square foot of land area and improvement assessments ranging from \$35,206 to \$66,026 or from \$24.72 to \$44.46 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$114,626 which would reflect a market value of \$343,912 or \$226.11 per square foot of living area, including land, at the statutory level of assessment of 33.33%. This request includes a reduction in the subject's land assessment to \$48,194 or \$3.92 per square foot of land area and a reduction in the subject's improvement assessment to \$66,432 or \$43.68 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 \$136,674. The subject's assessment reflects a market value of \$410,556 or \$269.92 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$57,776 or \$4.70 per square foot of land area and an improvement assessment of \$78,898 or \$51.87 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The comparables are located from 0.06 to 0.25 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 10,760 to 21,750 square feet of land area and are improved with one-story homes of brick or wood siding exterior construction ranging in size from 1,727 to 2,092 square feet of living area. The dwellings were built from 1947 to 1957. Three homes each have a basement,

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<sup>2</sup> The set of comparables presented by the appellant as the board of review's comparables is not the same set of comparables presented by the board of review in this appeal, and shall not be considered further herein.

one of which has finished area, and one home has a concrete slab foundation. Each home has central air conditioning, one or two fireplaces, and a garage ranging in size from 440 to 632 square feet of building area. The comparables sold from November 2019 to July 2020 for prices ranging from \$425,000 to \$499,000 or from \$214.46 to \$277.84 per square foot of living area, including land.

The board of review also submitted information on five equity comparables. The comparables are located from 0.03 to 0.25 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 12,320 to 19,040 square feet of land area and are improved with one-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 1,490 to 1,723 square feet of living area. The dwellings were built from 1947 to 1956 with the newest home having an effective age of 1964. Four homes each have a basement, three of which have finished area, and one home has a concrete slab foundation. Each home has one or two fireplaces. Four homes each have central air conditioning and four homes each have an attached garage ranging in size from 288 to 482 square feet of building area. Comparable #3 also has a detached 444 square foot garage. The comparables have land assessments ranging from \$58,942 to \$84,782 or from \$4.45 to \$4.78 per square foot of land area and improvement assessments ranging from \$65,944 to \$89,753 or from \$42.29 to \$52.09 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends, in part, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #4 and the board of review's comparables #1, #2 and #4, due to substantial differences from the subject in dwelling size lot size, and/or foundation type. The Board gives less weight to the appellant's comparable #2, which sold less proximate in time to the January 1, 2020 assessment date.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the board of review's comparable #3, which are relatively similar to the subject in dwelling size, age, location, and some features. These most similar comparables sold in April and July 2020 for prices of \$425,000 and \$285,000 or \$246.09 and \$163.51 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$410,556 or \$269.92 per square foot of living area, including land, which is bracketed by the best comparable sales in terms of total market value but above the range on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is justified.

The appellant also 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 no further reduction in the subject's assessment is warranted.

With regard to the land, the record contains a total of ten equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #5 and the board of review's comparables #1, #3, and #4, due to substantial differences from the subject in lot size.

The Board finds the best evidence of land assessment equity to be the appellant's comparables #3 and #4 and the board of review's comparables #2 and #5, which are similar to the subject in lot size and location. These comparables have land assessments that range from \$52,296 to \$63,477 or from \$4.04 to \$4.97 per square foot of land area. The subject's land assessment of \$57,776 or \$4.70 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, and after considering appropriate adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With regard to the improvement, the record contains a total of ten equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #4, and #5 and the board of review's comparables #3 and #4, due to significant differences from the subject in foundation type and/or garage amenity. The Board gives less weight to the board of review's comparable #5, which is a much larger home than the subject dwelling.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparables #1 and #3 and the board of review's comparables #1 and #2, which are relatively similar to the subject in dwelling size, age, location, and some features. Only one of these comparables has finished basement area like the subject and three of these comparables have much smaller garages than the subject, suggesting that upward adjustments are needed to make these comparables more similar to the subject. These most similar comparables have improvement assessments that range from \$59,627 to \$74,702 or from \$38.20 to \$45.33 per square foot of living area. The subject's improvement assessment, as reduced herein, of \$68,809 or \$45.24 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, and after considering appropriate adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and no further reduction in the subject's improvement 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.

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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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