



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

APPELLANT: Kenneth Weigand  
DOCKET NO.: 20-02588.001-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:** \$39,383  
**IMPR.:** \$147,514  
**TOTAL:** \$186,897

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 two-story dwelling of wood siding exterior construction with 3,322 square feet of living area.<sup>1</sup> The dwelling was constructed in 1997 and is approximately 23 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and an 846 square foot garage. The property has an approximately 15,280 square foot site and is located in Lake Zurich, Ela 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 within 0.22 of a mile from the subject property. The comparables have sites that range in size from 14,989 to 19,543 square

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<sup>1</sup> The Board finds the best evidence of the subject's dwelling size was reported in the property record card submitted by the board of review which contains a sketch of the subject dwelling with dimensions. All per square foot figures contained in this decision reflect the subject's 3,322 square foot of living area dwelling size.

feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 3,166 to 4,104 square feet of living area. The dwellings range in age from 22 to 24 years old. Each comparable has an unfinished basement and comparable #1 also has a part crawl space foundation. Each dwelling has central air conditioning, one or three fireplaces and a garage ranging in size from 682 to 771 square feet of building area. The properties sold from February 2019 to May 2020 for prices ranging from \$475,000 to \$580,000 or from \$141.33 to \$157.15 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$166,904 which reflects a market value of \$500,762 or \$150.74 per square foot of living area, land included, 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 \$186,897. The subject's assessment reflects a market value of \$561,421 or \$169.00 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.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.10 of a mile from the subject property. Board of review comparable #3 is the same property as the appellant's comparable #1. The comparables have sites that range in size from 15,880 to 16,940 square feet of land area and are improved with part one-story, part two-story or two-story dwellings<sup>2</sup> of wood siding exterior construction with either 2,831 or 3,309 square feet of living area. The homes were built in 1996 or 1997. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage with 682 or 780 square feet of building area. The properties sold from February 2019 to March 2020 for prices ranging from \$520,000 to \$570,000 or from \$157.15 to \$201.34 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 record contains five comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to the appellant's comparable #3 which differs from subject in dwelling size.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 along with board of review comparables, including the common property, which are more

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<sup>2</sup> The board of review comparables #1 and #3 have ground floor area of 1,209 square feet with above ground area of 3,309 square feet, suggesting these are part two-story dwellings.

similar to the subject in location, age, design, dwelling size and other features. These comparables sold from February 2019 to May 2020 for prices ranging from \$475,000 to \$570,000 or from \$150.03 to \$201.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$561,421 or \$169.00 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds 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:

November 22, 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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