



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

APPELLANT: Barry C. Weitzenfeld
DOCKET NO.: 20-05006.001-R-1
PARCEL NO.: 06-18-406-017

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: \$7,875
IMPR.: \$14,814
TOTAL: \$22,689

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 ranch-style dwelling with 474 square feet of living area. The dwelling was constructed in 1950. Features of the home include a 352 square foot garage. The property has an approximately 7,009 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located from 0.48 of a mile to 1.37 miles from the subject. The comparables are situated on sites ranging in size from 4,800 to 6,098 square feet of land area and are improved with 1-story dwellings. The homes were built from 1939 to 1949 with comparable #4, the oldest comparable, having an effective year built of 1965. The dwellings range in size from 457 to 715 square feet of living area. Two comparables each have a garage with 484 or 616 square feet of building area. The comparables sold from June

2018 to March 2020 for prices ranging from \$55,500 to \$115,000 or from \$94.41 to \$186.11 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$22,118 which reflects a market value of \$66,361 or \$140.00 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$22,689. The appellant provided an MLS listing sheet for comparable #4 which disclosed it was rehabbed in 2018 and was a cape cod style home. The subject's assessment reflects a market value of \$68,156 or \$143.79 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 board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on October 28, 2021.

The appellant's grid analysis did not report basement information for the subject nor for any of the comparables in the record.

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 Board finds the only evidence of market value in the record to be the five comparable sales submitted by the appellant. However, the Board gave less weight to the appellant's comparables #1, #2, and #4 due to differences from the subject in dwelling size. Moreover, comparables #1 and #4 have sale dates less proximate in time to the subject's January 1, 2020 assessment date than the other comparables in the record.

The Board finds the best evidence of market value to be the appellant's comparables #3 and #5 which had sale dates proximate in time to the subject's assessment date and are overall more similar to the subject in age and dwelling size. Comparable #3 lacks a garage, a feature of the subject, suggesting an upward adjustment would be required for this difference to make it more comparable to the subject. The comparables sold in October and November 2019 for prices of \$55,500 and \$100,500 or for \$121.44 and \$186.11 per square foot of living area, land included. The subject's assessment reflects a market value of \$68,156 or \$143.79 per square foot of living area, land included, which is bracketed by the two best comparable sales in the record. After considering any necessary adjustments to the two comparables for differences when compared to the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not warranted.

The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

Based on this record, the Board finds the subject's improvement assessment is supported 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.



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:

April 18, 2023



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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