



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

APPELLANT: Barry C. Weitzenfeld  
DOCKET NO.: 20-05413.001-R-1  
PARCEL NO.: 06-20-404-047

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:** \$6,876  
**IMPR.:** \$24,390  
**TOTAL:** \$31,266

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 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 vinyl siding exterior construction with 1,066 square feet of living area. The dwelling was constructed in 1954 and is approximately 36 years old. Features of the home include an unfinished basement and central air conditioning. The property has a 5,230 square foot site and is located in Lake Forest, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal report with an estimated value of \$90,000 as of January 1, 2019 for the subject property. The appraisal was prepared by R. Steven Kephart, a Certified Residential Real Estate Appraiser. On page 1 of General Purpose Appraisal Report form, the intended use of the appraisal was to determine the estimated cash value for a real estate tax appeal. However, on page 2 of addendum, the appraiser stated the intended use of the appraisal

report was for a mortgage finance transaction only. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value utilizing three comparable sales located within .99 of a mile from the subject property. The comparables have sites ranging in size from 5,227 to 14,723 square feet of land area and are improved with ranch or raised ranch style dwellings. The dwellings range in size from 912 to 1,170 and are from 47 to 56 years old. The comparables have features with varying degrees of similarity to the subject. The comparables sold from March to October 2018 for prices ranging from \$81,500 to \$108,000 or from \$73.50 to \$118.42 per square foot of living area, including land. After considering adjustments to the comparables for differences when compared to the subject, the appraiser arrived at an estimated market value of \$90,000 as of January 1, 2019. Based on this evidence, the appellant requested a reduction in the subject property's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,266. The subject's assessment reflects a market value of \$93,920 or \$88.11 per square foot of living area, land included, when applying 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 the subject's assessment, the board of review submitted information on four comparable sales located within .33 of a mile from the subject property. The comparables are situated on sites ranging in size from 4,790 to 9,580 square feet of land area and are improved with one-story dwellings of vinyl siding or brick exterior construction. Each dwelling ranges in size from 910 to 1,041 square feet of living area and was built from 1948 to 1961. Two comparables have basements and two comparables have crawl space foundations. Two comparables have central air conditioning and two comparables each have a garage with either 480 or 528 square feet of building area. The comparables sold from June 2019 to August 2020 for prices ranging from \$140,000 to \$166,000 or from \$134.49 to \$176.78 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property'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 an appraisal submitted by the appellant and four comparable sales submitted by the board of review to support their respective positions before the Board. The Board give less weight to the value conclusion in the appraisal dated January 1, 2019 which is 12 months prior to the January 1, 2020 assessment date and less probative of the subject's market value. Likewise, the comparable sales utilized in the appraisal sold from approximately 14 to 19 months prior to the assessment date of January 1, 2020, thus, were less likely to be indicative of market value.

The Board finds the best evidence of market value to be the board of review comparables which sold proximate in time to the assessment date at issue and have varying degrees of similarity to the subject in dwelling size, age, and features. These properties sold from June 2019 to August 2020 for prices ranging from \$140,000 to \$166,000 or from \$134.49 to \$176.78 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$93,920 or \$88.11 per square foot of living area, including land, which falls significantly below the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is well 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.

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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: March 21, 2023



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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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COUNTY

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Lake County Courthouse  
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