



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

APPELLANT: Paul Wehner
DOCKET NO.: 21-01152.001-R-1
PARCEL NO.: 16-10-406-002

The parties of record before the Property Tax Appeal Board are Paul Wehner, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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: \$54,441
IMPR.: \$175,536
TOTAL: \$229,977

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 2021 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 2-story dwelling of brick exterior construction with 4,180 square feet of living area. The dwelling was built in 1999. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a garage with 600 square feet of building area. The property has an approximately 9,580 square foot site and is located in Highwood, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales with the same assessment neighborhood code as the subject property. The properties have sites that range in size from 7,520 to 20,140 square feet of land area. The comparables are improved with 2-story dwellings of brick or Dryvit exterior construction ranging in size from 3,708 to 4,626 square feet of living area. The homes were built from 1999 to 2001. Each comparable has a basement with three

having finished area, central air conditioning, one or two fireplaces, and a garage that ranges in size from 633 to 706 square feet of building area. The comparables sold from June 2020 to July 2021 for prices ranging from \$525,000 to \$750,000 or from \$127.00 to \$170.34 per square foot of living area, land included. The appellant disclosed in the grid analysis that the subject sold in August 2019 for a price of \$685,000 or \$163.88 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$210,137 which reflects a market value of \$630,474 or \$150.83 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$229,977. The subject's assessment reflects a market value of \$691,660 or \$165.47 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales with four of these having the same neighborhood code as the subject property. The properties have sites that range in size from 7,520 to 20,140 square feet of land area. Board of review comparables #1 and #2 are the same properties as the appellant's comparables #4 and #3, respectively. The comparables are improved with 2-story dwellings of brick, Dryvit, wood siding and brick, or brick and Dryvit exterior construction ranging in size from 3,716 to 4,626 square feet of living area. The dwellings were built in either 1999 or 2000 with comparable #3 having an effective year built of 2007. Each comparable has a basement with three having finished area, central air conditioning, one or two fireplaces, and a garage that ranges in size from 400 to 835 square feet of building area. The comparables sold from January to October 2021 for prices ranging from \$650,000 to \$780,000 or from \$162.13 to \$201.83 per square foot of living area, land included. The board of review disclosed in the grid analysis that the subject sold in August 2019 for a price of \$685,000 or \$163.88 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 appellants contend 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.

As an initial matter, the Board gives diminished weight to the subject's sale in August 2019 for a price of \$685,000 or \$163.88 per square foot of living area. This sale occurred less proximate in time to the subject's January 1, 2021 assessment date than the other sales in this record.

The parties submitted a total of eight comparable sales to support their respective positions, including two sales shared by both parties. The Board finds the parties' comparables to be similar to the subject in location, design, age, dwelling size, and most features. These properties sold from June 2020 to October 2021 for prices ranging from \$525,000 to \$780,000 or from \$127.00 to \$201.83 per square foot of living area, land included. The subject's assessment

reflects a market value of \$691,660 or \$165.47 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not warranted.

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: October 17, 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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