



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

APPELLANT: Michael Weinberg  
DOCKET NO.: 21-01960.001-R-1  
PARCEL NO.: 16-35-103-006

The parties of record before the Property Tax Appeal Board are Michael Weinberg, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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:** \$53,247  
**IMPR.:** \$241,300  
**TOTAL:** \$294,547

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 and Dryvit exterior construction with 4,021 square feet of living area. The home was built in 2003 and is approximately 18 years old. Features include a basement with finished area, central air conditioning, two fireplaces, and a 759 square foot garage. The property has an approximately 23,653 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity located in the same assessment neighborhood code as the subject property and within 0.40 of a mile from the subject. The comparables are improved with 2-story homes of brick or stucco exterior construction ranging in size from 4,211 to 4,780 square feet of living area. The homes range in age from 15 to 57 years old. Each home has a basement with finished area, central air

conditioning, one or two fireplaces, and a garage that ranges in size from 601 to 720 square feet of building area. The comparables have improvement assessments ranging from \$206,754 to \$226,281 or from \$43.25 to \$51.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$245,182 with an improvement assessment of \$191,935 or \$47.73 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 \$294,547. The subject property has an improvement assessment of \$241,300 or \$60.01 per square foot of living area.

The evidence submitted by the board of review included a list of building permits issued for the subject.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables<sup>1</sup> located within 0.40 of a mile from the subject and with three of these having the same assessment neighborhood code as the subject property. Board of review comparable #3 is the same property as the appellant's comparable #3. The comparables are improved with 2-story homes of brick, stone, or brick and stucco exterior construction ranging in size from 4,211 to 6,308 square feet of living area. The homes were built from 1964 to 2012 with the oldest comparable having an effective year built of 1977. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces, and a garage that ranges in size from 726 to 1,028 square feet of building area. Comparables #4 and #5 have inground swimming pools. The comparables have improvement assessments ranging from \$214,743 to \$399,272 or from \$51.00 to \$63.30 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **Conclusion of Law**

The appellant 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 a reduction in the subject's assessment is not warranted.

The record contains seven suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #3/board of review comparable #3 as well as board of review comparables #4 and #5 which are less similar to the subject in age or dwelling size when compared to other comparables in this record. Additionally, board of review comparables #4 and #5 have inground swimming pools, not a feature of the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are more similar to the subject in location, design, age, dwelling size, and most features.

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<sup>1</sup> Board of review comparable #2 is the same property as the subject.

These comparables have improvement assessments ranging from \$206,754 to \$288,924 or from \$43.25 to \$61.04 per square foot of living area. The subject's improvement assessment of \$241,300 or \$60.01 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 adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improve was inequitably assessed 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:

November 21, 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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