



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

APPELLANT: Steven Weiskirch  
DOCKET NO.: 21-02965.001-R-1  
PARCEL NO.: 16-16-404-021

The parties of record before the Property Tax Appeal Board are Steven Weiskirch, the appellant, by attorney Abby L. Strauss, of Schiller Law 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:** \$47,992  
**IMPR.:** \$99,472  
**TOTAL:** \$147,464

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 two-story dwelling of brick and wood siding exterior construction with 2,779 square feet of living area and was constructed in 1963. Features of the home include a basement with finished area, central air conditioning and a 440 square foot garage. The property has an approximately 13,560 square foot site and is located in Highland Park, West Deerfield 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 0.10 of a mile from the subject property. The comparables have sites that range in size from 12,000 to 14,280 square feet of land area and are improved with 1-story dwellings<sup>1</sup> of brick exterior construction that

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<sup>1</sup> The appellant's comparables #1 and #2 have ground floor area of 806 and 812 square feet with above ground area of 2,721 and 2,471 square feet, respectively, suggesting each of these dwellings are part 2-story.

range in size from 2,471 to 3,000 square feet of living area. The dwellings were built in 1965 or 1967. One comparable has a basement with finished area and two comparables each have a concrete slab foundation. Each comparable has central air conditioning and a garage ranging in size from 462 to 650 square feet of building area. One comparable has a fireplace. The properties sold from March 2019 to March 2020 for prices ranging from \$276,000 to \$380,000 or from \$111.70 to \$129.98 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$113,723 which reflects a market value of \$341,203 or \$122.78 per square foot of living area, land included, when 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 \$147,464. The subject's assessment reflects a market value of \$443,501 or \$159.59 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 three comparable sales located within 0.32 of a mile from the subject property. The comparables have sites that range in size from 11,170 to 12,000 square feet of land area and are reportedly improved with 1-story or 2-story dwellings<sup>2</sup> of brick, wood siding or brick and wood siding exterior construction that range in size from 2,568 to 3,135 square feet of living area. The homes were built in 1961 or 1964. One comparable has a lower level with finished area and two comparables each have a concrete slab foundation. Each dwelling has central air conditioning, one fireplace and a garage with either 462 or 529 square feet of building area. Comparables #1 and #2 each have an inground swimming pool. The properties sold from July to November 2020 for prices ranging from \$545,900 to \$560,000 or from \$177.03 to \$212.58 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 parties submitted six comparable sales for the Board's consideration, none of which are particularly similar to the subject. Nevertheless, the Board gives less weight to appellant comparable #1 which sold in 2019, less proximate to the January 1, 2021 assessment date at issue than other comparables in the record. The Board gives less weight to the board of review's comparables #1 and #2 which each have an inground swimming pool amenity lacking in the subject property.

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<sup>2</sup> Board of review comparable #2 have ground floor area of 756 with above ground area of 2,568 square feet suggesting this dwelling is part 2-story.

The Board finds the best evidence of market value to be appellant comparables #2 and #3 along with board of review comparable #3 which are similar to the subject in location, age and dwelling size but have varying degrees of similarity to the subject design and foundation type. These comparables sold from January to November 2020 for prices ranging from \$276,000 to \$555,000 or from \$111.70 to \$177.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$443,501 or \$159.59 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 best comparables for differences from the subject, the Board finds a reduction in the subject's 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:

July 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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