



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

APPELLANT: Barry C. Weitzenfeld
DOCKET NO.: 21-04114.001-R-1
PARCEL NO.: 06-16-321-005

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: \$7,200
IMPR.: \$13,402
TOTAL: \$20,602

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 one-story dwelling of wood siding exterior construction with 420 square feet of living area. The dwelling was built in 1953. Features of the home include a crawl space foundation and one bathroom. The property has a 5,001 square foot site 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 three comparable sales improved with one-story dwellings that range in size from 422 to 494 square feet of living area. The homes were built from 1942 to 1951 with comparable #2 having an effective construction date of 1960. Each comparable has one bathroom and two comparables have central air conditioning. These properties have sites ranging in size from 4,199 to 7,209 square feet of land area and are located from .15 to 1.35 miles from the subject property. Comparables #1 and #2 have the same assessment

neighborhood code as the subject property. The sales occurred from November 2019 to March 2021 for prices ranging from \$55,500 to \$82,000 or from \$121.44 to \$194.31 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$18,758.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,602. The subject's assessment reflects a market value of \$61,961 or \$147.53 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 comparables #1 and #2 being the same properties as appellant's comparables #3 and #2, respectively. The comparables are improved with one-story dwellings that range in size from 422 to 646 square feet of living area. The homes were built from 1938 to 1951 with comparable #2 having an effective construction date of 1960 and comparable #5 having an effective construction date of 1972. Each comparable has a crawl space foundation and one bathroom. Two comparables have central air conditioning and two comparables have detached garages with 240 and 360 square feet of building area, respectively. These properties have sites ranging in size from 4,200 to 10,820 square feet of land area and are located from .17 to 1.35 miles from the subject property. Comparables #2 through #5 have the same assessment neighborhood code as the subject property. The sales occurred from November 2020 to August 2021 for prices ranging from \$70,000 to \$135,000 or from \$114.86 to \$237.68 per square foot of living area, including land.

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 information on six comparable sales to support their respective positions with two comparables being common to the parties. The Board gives less weight to appellant's comparable sale #1 as this property sold in November 2019, not as proximate in time to the assessment date as the remaining comparables. The Board gives less weight to board of review comparables #4 and #5 as each comparable has a detached garage, a feature the subject property does not have, for differences from the subject dwelling in size, and the price of comparable #5 is an outlier being approximately 42% higher than the price of the next highest comparable. The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 as well as boards of review comparables #1 through #3, which includes the two common sales submitted by the parties. Two of the comparables have central air conditioning, a feature the subject does not have, suggesting each would require a downward adjustment to make them more equivalent to the subject property. These three comparables sold for prices ranging from \$70,000 to \$95,000 or from \$141.70 to \$194.31 per square foot of living area, including land.

Board of review comparable #3 is most similar to the subject in features as the home does not have central air conditioning and sold for a price of \$95,000 or \$185.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$61,961 or \$147.53 per square foot of living area, including land, which is below the overall price range but within the range on a per square foot of living area basis as established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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: December 19, 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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