



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

APPELLANT: Barry C. Weitzenfeld
DOCKET NO.: 21-04116.001-R-1
PARCEL NO.: 06-18-406-017

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: \$8,276
IMPR.: \$16,367
TOTAL: \$24,643

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 474 square feet of living area. The dwelling was built in 1950. Features of the property include a crawl space foundation, one bathroom, and a detached garage with 352 square feet of building area. The property has a 7,009 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 .48 to 2.02

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 \$23,540.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,643. The subject's assessment reflects a market value of \$74,114 or \$156.36 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 with comparable #2 being the same property as appellant's comparable #2. The comparables are improved with one-story dwellings that have either 494 or 512 square feet of living area. The homes were built from 1935 to 1951 with comparable #2 having an effective construction date of 1960. Each comparable has a crawl space foundation and one bathroom. One comparable has central air conditioning and one comparable has a detached garage with 352 square feet of building area. These properties have sites ranging in size from 4,135 to 7,387 square feet of land area. The comparables are located from .78 to 1.40 miles from the subject and have the same assessment neighborhood code as the subject property. The sales occurred from November 2020 to November 2021 for prices ranging from \$65,000 to \$95,000 or from \$126.95 to \$185.55 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 five comparable sales to support their respective positions with one comparable being common to the parties. The Board gives less weight to appellant's comparable #1 as this property sold in November 2019, not as proximate in time to the assessment date as the best comparables in this record. The four remaining comparables are improved with dwellings relatively similar to the subject in location, site size, style, living area, and age. Two of the comparables have central air conditioning, whereas the subject has no central air conditioning, suggesting each comparable would require a downward adjustment to make them more equivalent to the subject for this feature. Conversely, three of the comparables have no garage while the subject has a detached garage with 352 square feet of building area, suggesting each would require a positive or upward adjustment to make them more equal to the subject for this amenity. These four comparables sold for prices ranging from \$65,000 to \$95,000 or from \$126.95 to \$194.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$74,114 or \$156.36 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well

supported after considering the suggested adjustments. 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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APPELLANT

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