



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

APPELLANT: Barry C. Weitzenfeld
DOCKET NO.: 21-04119.001-R-1
PARCEL NO.: 06-18-416-015

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: \$4,666
IMPR.: \$0
TOTAL: \$4,666

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 4,594 square foot vacant residential lot¹ that is located in Round Lake Beach, Avon Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located from .12 of a mile to 1.98 miles from the subject. The vacant lots contain from 4,674 to 5,401 square feet of land area. The comparables sold from July 2020 to March 2021 for prices ranging from \$5,000 to \$9,000 and from \$.95 or \$1.72 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

¹ The Board finds the best evidence of the site size was found in the subject's property record card presented by the board of review.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$4,666. The subject's assessment reflects an estimated market value of \$14,033 or \$3.05 per square foot of land area when applying 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 the subject's assessment, the board of review submitted information on four comparable sales where board of review comparables #1, #2, #3 and #4 were the same as appellant's comparables #2, #3, #4 and #5, respectively. However, the board of review reported the vacant lots contain either 4,670 or 5,400 square feet of land area and they sold in July or November 2020 for prices of \$14,000 or \$14,500 or for \$2.69 or \$3.00 per square foot of land area which were not refuted by the appellant. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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 failed to meet this burden of proof.

As an initial matter, the Board finds the appellant did not refute the site sizes and sale prices of the parties' common comparables as reported by the board of review. Therefore, the Board will utilize the site size and sale prices reported by the board of review for the four common comparables.

The parties submitted six comparable sales for the Board's consideration, four of which were common to both parties. The Board gives less weight to appellant's comparables #1, #4, #5 and #6 as well as board of review comparables #3 and #4 which are less similar in site size when compared to the subject. In addition, appellant's comparable #6 is located over 1 mile from the subject.

The Board finds the best evidence of market value to be appellant's comparables #2 and #3/board of review comparables #1 and #2 which are most similar to the subject in location and site size. Each comparable sold in July 2020 for \$14,000 or \$3.00 per square foot of land area. The subject's assessment reflects an estimated market value of \$14,033 or \$3.05 per square foot of land area, which is slightly higher than the two best comparable sales in the record. Based on this record the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's land assessment is warranted based on overvaluation.

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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