



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

APPELLANT: Morris Weidner
DOCKET NO.: 21-04437.001-R-1
PARCEL NO.: 13-14-301-026

The parties of record before the Property Tax Appeal Board are Morris Weidner, 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: \$44,136
IMPR.: \$176,524
TOTAL: \$220,660

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 wood siding and brick exterior construction with 4,114 square feet of living area.¹ The dwelling was constructed in 1999. Features of the home include a walk-out basement with finished area, central air conditioning, two fireplaces and a 792 square foot garage. The property has an approximately 61,351 square foot site and is located in Lake Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales that have the same assessment neighborhood code as the subject and are located from .63 of a mile to 1.80 miles from the

¹ The parties differ as to the size of the subject dwelling. The Board finds the best evidence of size is found in the subject's property record card provided by the board of review, which contains a schematic diagram and dimensions of the improvements.

subject property. The comparables have sites that range in size from 54,517 to 67,954 square feet of land area. The comparables are improved with two-story dwellings of brick or frame and brick exterior construction ranging in size from 4,500 to 5,184 square feet of living area. The dwellings were built in either 1988 or 2001. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 714 to 953 square feet of building area. The comparables sold in November 2020 or February 2021 for prices ranging from \$599,000 to \$700,000 or from \$124.40 to \$148.33 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$220,660. The subject's assessment reflects a market value of \$663,639 or \$161.31 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 that have the same assessment neighborhood code as the subject and are located from .63 of a mile to 2.28 miles from the subject property. The board of review's comparable #5 is the same property as the appellant's comparable #4.² The comparables have sites that range in size from 42,250 to 87,990 square feet of land area. The comparables are improved with two-story dwellings of brick, wood siding and Dryvit or brick and wood siding exterior construction ranging in size from 4,116 to 4,284 square feet of living area. The dwellings were built from 1991 to 2001. The comparables each have a basement with four having finished area, one of which is a walk-out. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 567 to 810 square feet of building area. The comparables sold from February to April 2021 for prices ranging from \$660,000 to \$857,000 or from \$160.35 to \$207.41 per square foot of living area, including land. 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. 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 record contains a total of eight comparable sales for the Board's consideration, as one sale was common to the parties. The Board has given less weight to the appellant's comparables #1 and #2 due to their larger dwelling sizes, when compared to the subject. The Board has also

² The parties have provided two different dwelling sizes for the common comparable, whereas the appellant reported the dwelling has 5,184 square feet of living area and the board of review reported the dwelling has 4,284 square feet of living area. Although, the appellant provided a sketch of the dwelling, the Board finds the dimensions of the dwelling are not legible in order to allow the Board to verify the reported dwelling size.

given less weight to the appellant's comparable #4/board of review comparable #5 due to the record containing two different dwelling sizes and the fact that neither party provided legible documentary evidence, if any, such as a property record card, to support their reported dwelling size in order to allow the Board to make a meaningful comparative analysis of this comparable to the subject. The Board has given reduced weight to board of review comparable #1 due to its distant location from the subject being more than two miles away. The Board has also given reduced weight to board of review comparable #2 as it appears to be an outlier due to its considerably higher sale price of \$857,000 or \$207.41 per square foot of living area, including land, when compared to the remaining sales in the record.

The Board finds the best evidence of market value to be the appellant's comparable #3, along with board of review comparables #3 and #4, which are overall more similar to the subject in location, dwelling size, design, age and some features. These three comparables sold from February to April 2021 for prices ranging from \$660,000 to \$699,901 or from \$148.33 to \$168.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$663,639 or \$161.31 per square foot of living area, including land, which falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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: October 17, 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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