



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

APPELLANT: Philipp Weisskopf
DOCKET NO.: 22-00368.001-R-1
PARCEL NO.: 16-34-210-033

The parties of record before the Property Tax Appeal Board are Philipp Weisskopf, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company, in Mundelein, 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: \$80,155
IMPR.: \$139,177
TOTAL: \$219,332

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 2022 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 exterior construction with 3,560 square feet of living area. The dwelling was constructed in 1988. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 598 square foot garage. The property has a 21,350 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales, two of which are located in the same assessment neighborhood code assigned to the subject. The comparables are within .54 of a mile from the subject and consist of parcels ranging in size from 7,590 to 20,830 square feet of land area which have been improved with two-story dwellings of brick, wood siding and brick or vinyl siding and brick exterior construction. The homes were built from 1955 to 2006 with

comparables #4 and #5 having reported effective ages of 1986 and 2008, respectively. The dwellings range in size from 2,572 to 4,793 square feet of living area. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 816 square feet of building area. The comparables sold from May 2019 to October 2020 for prices ranging from \$424,900 to \$707,500 or from \$139.79 to \$175.04 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$197,453 which reflects a market value of \$592,418 or \$166.41 per square foot of living area, including land, 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 \$219,332. The subject's assessment reflects a market value of \$658,062 or \$184.85 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

As part of the final decision for tax year 2022 issued by the Lake County Board of Review and filed in this appeal by the appellant, the basis for the assessment decision was, in pertinent part, stated as "the present assessment reflects a prior Property Tax Appeal Board decision plus the application of the appropriate township factor(s)."

Furthermore, in a responsive letter to the appeal, the board of review asserted the subject property was an owner-occupied dwelling that was the subject matter of an appeal before the Property Tax Appeal Board for the 2020 tax year under Docket Number 20-08619.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$212,019 based upon the stipulation of the parties. The board of review revealed that the general assessment period began in 2019 and runs through tax year 2022.

It further indicated that Moraine Township applied equalization factors for tax years 2020 and 2021 of 1.0423, 1.000 and 1.0345, respectively, as shown in a submitted chart, to all non-farm properties in the township. The board of review further explained that applying each of these respective equalization factors would have resulted in the subject's 2022 assessment of \$219,334, rounded, ($212,019 \times 1.000 = 212,019$ $\times 1.0345 = 219,334$) in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Based on the provisions of the Property Tax Code, the board of review requested confirmation of the subject's assessment for tax year 2022.

In addition, the board of review presented three comparable sales which are located in the same neighborhood code assigned by the assessor as the subject property and within .42 of a mile from the subject. The parcels range in size from 19,890 to 21,290 square feet of land area and have been improved with two-story dwellings of wood siding or brick and wood siding exterior construction. The homes were built from 1972 to 1983, with the oldest and newest dwellings having reported effective ages of 1986 and 1993, respectively. The dwellings range in size from

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

3,554 to 4,018 square feet of living area with a full basement with finished area. Features include central air conditioning, one or two fireplaces and a garage ranging in size from 561 to 600 square feet of building area. Comparable #2 also has a swimming pool. The comparables sold from May 2019 to May 2022 for prices ranging from \$740,000 to \$1,255,000 or from \$190.33 to \$312.34 per square foot of living area, including land.

Based upon the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The Property Tax Appeal Board takes notice that the subject property was the matter of an appeal before the Board for the 2020 tax year under Docket Number 20-08619.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision reducing the subject's assessment to \$212,019 based on an agreement of the parties. The Property Tax Appeal Board finds that Lake County's general assessment period began in the 2019 tax year and runs through the 2022 tax year. The Lake County Board of Review disclosed that for tax years 2021 and 2022, township equalization factors of 1.000 and 1.0345 were applied, respectively, in Moraine Township. The Board finds Section 16-185 of the Property Tax Code controls in this matter (see also Property Tax Appeal Board Standing Order #3).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2019 through 2022 tax years are in the same general assessment period. Equalization factors of 1.000 and 1.0345 were applied, respectively, in Moraine Township for the 2021 and 2022 tax years. Furthermore, the 2020 decision of the Property Tax Appeal Board was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2020 decision, results in an assessment of \$219,334. ($\$212,019 \times 1.000 = \$212,019$ x $1.0345 = 219,334$, rounded). The subject's 2022 assessment is actually \$219,332, or \$2 less than it should have been. Considering the statutory provisions of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds a reduction in the subject's assessment is not warranted.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains eight comparable sales submitted by the parties to support their respective

arguments. The Board has given reduced weight to appellant's comparables #2 and #5 along with board of review comparable #2 due to differences in dwelling size as compared to the subject and/or date of sale being more remote in time to the lien date than other sales contained in the record.

The Board finds the best evidence of market value to be appellant's comparables #1, #3 and #4 along with board of review comparables #1 and #3 which have varying degrees of similarity to the subject and present sales ranging from \$530,000 to \$1,255,000 or from \$166.41 to \$312.34 per square foot of living area, including land. Taking the analysis one step further, the Board finds that by eliminating both the low and high sales prices, the range becomes \$681,300 to \$925,000 or \$170.75 to \$260.27 per square foot of living area, including land. The subject property has a market value of \$658,062 or \$184.85 per square foot of living area, including land, which falls below the range of the best comparable sales in the record in terms of overall value and within the range on a square-foot basis. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not justified.

For the foregoing reasons, the Property Tax Appeal Board finds that 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:

March 26, 2024



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

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