



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

APPELLANT: James Weller
DOCKET NO.: 22-00519.001-R-1
PARCEL NO.: 10-27-107-004

The parties of record before the Property Tax Appeal Board are James Weller, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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: \$38,733
IMPR.: \$107,959
TOTAL: \$146,692

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 one-story ranch-style single-family dwelling of vinyl siding exterior construction with 2,306 square feet of living area. The dwelling was constructed in 2012 and is approximately 10 years old. Features of the home include a concrete slab foundation, central air conditioning and a 649 square foot garage. The property has an approximately 8,050 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject and from .11 to .73 of a mile from the subject. The comparables consist of one-story ranch-style dwellings of vinyl siding exterior construction. The homes range in age from 12 to 15 years old and range in

size from 1,892 to 2,664 square feet of living area. Each comparable has a concrete slab foundation, central air conditioning and a garage ranging in size from 400 to 540 square feet of building area. One comparable has a fireplace. The comparables have improvement assessments ranging from \$74,571 to \$109,951 or from \$39.41 to \$41.34 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$94,084 or \$40.80 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$146,692. The subject property has an improvement assessment of \$107,959 or \$46.82 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject and within .26 of a mile from the subject. The comparables consist of one-story ranch-style dwellings of vinyl siding and brick exterior construction. The homes range in age from 9 to 12 years old and contain either 2,287 or 2,474 square feet of living area. Each comparable has a concrete slab foundation, central air conditioning, one or two fireplaces and a garage containing either 462 or 649 square feet of building area. The comparables have improvement assessments ranging from \$109,695 to \$118,478 or from \$47.89 to \$48.76 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each of the appellant's comparables which differ rather significantly from 300 to slightly over 400 square feet in dwelling size when compared to the subject which contains 2,306 square feet.

The Board finds the best evidence of assessment equity to be the board of review comparables which are more similar to the subject in location, age, size, foundation and some other features although these comparable each have one or two fireplaces which is not a feature of the subject and would necessitate downward adjustments. These three comparables have improvement assessments ranging from \$109,695 to \$118,478 or from \$47.89 to \$48.76 per square foot of living area. The subject's improvement assessment of \$107,959 or \$46.82 per square foot of living area falls below the range established by the best comparables in this record.

Based on this record and after considering appropriate adjustments to the best comparables for differences in age, dwelling size, fireplace and/or other differences, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

James Weller, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085