



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

APPELLANT: Paul Weiss
DOCKET NO.: 22-01411.001-R-1
PARCEL NO.: 16-27-102-002

The parties of record before the Property Tax Appeal Board are Paul Weiss, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$54,326
IMPR.: \$54,245
TOTAL: \$108,571

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 is improved with a tri-level style single-family dwelling of brick exterior construction with 1,230 square feet of above ground living area. The dwelling was constructed in 1953 but has an effective construction date of 1971. Features of the home include a lower level with 494 square feet of finished area, central air conditioning, one fireplace and an attached garage with 682 square feet of building area. The property has a 9,128 square foot site located in Highland Park, Moraine Township, Lake County.¹

The appellant contends assessment inequity with respect to the land as the basis of the appeal, the appellant was not contesting the improvement assessment. In support of this argument the appellant submitted information on twelve equity comparables improved with one-story or two-

¹ The subject property's descriptive information was from a copy of the subject's property record card submitted by the board of review.

story dwellings with sites ranging in size from 8,921 to 10,415 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from .13 to .41 of a mile from the subject property. The comparables have land assessments ranging from \$45,610 to \$59,992 or from \$4.90 to \$5.76 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$45,422 and the total assessment be reduced to \$99,708.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$108,612. The subject property has a land assessment of \$54,326 or \$5.95 per square foot of land area. The board of review further indicated that the first year of the general assessment cycle for the subject property was 2019 and that a township equalization factor of 1.0345 was applied in 2022.

In support of its contention of the correct assessment the board of review offered to stipulate to a revised total assessment of \$108,571 pursuant to the so-called "rollover" provision of section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The board of review asserted the subject property is an owner-occupied dwelling. The board of review provided a copy of the Exemption History for the subject property disclosing the property received the general homeowner exception from the 2002 through the 2023 tax years and submitted a copy of the Owner Details for the subject disclosing the property is owner-occupied. The board of review further submitted a copy of a decision issued by the Property Tax Appeal Board for the 2020 tax year in Docket No. 20-04851.001-R-1 in which the total assessment of the subject property was reduced to \$104,950. The board of review further indicated that for the 2021 tax year a township equalization factor of 1.000 was applied and for the 2022 tax year a township equalization factor of 1.0345 was applied. The board of review asserted that applying the 2021 and 2022 township equalization factors to the assessment for the 2020 tax year as determined by the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code results in a revised total assessment of \$108,571.

Conclusion of Law

The taxpayer contends assessment inequity with respect to the land 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 pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2020 tax year should be carried forward to the 2022 tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states 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.

The Property Tax Appeal Board finds that it issued a decision in Docket No. 20-04851.001-R-1 reducing the subject's total assessment for the 2020 tax year to \$104,950. The record further indicates that the subject property is an owner-occupied dwelling. The Board further finds that 2020, 2021 and 2022 are within the same general assessment cycle. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that township equalization factors of 1.000 and 1.0345 were applied in tax years 2021 and 2022, respectively. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's decision for the 2020 tax year plus the application of the 2021 and 2022 equalization factors of 1.000 and 1.0345, respectively.

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: January 16, 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

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