



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Barry C. Weitzenfeld  
DOCKET NO.: 22-02008.001-R-1  
PARCEL NO.: 06-18-406-017

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 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 **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:

<b>LAND:</b>	\$8,610
<b>IMPR.:</b>	\$17,028
<b>TOTAL:</b>	\$25,638

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 one-story/ranch style dwelling with a wood siding exterior containing 474 square feet of living area. The dwelling was built in 1950. Features of the property include a crawl space foundation, one bathroom, and a detached garage with 352 square feet of building area. The property has a 7,010 square foot site located in Round Lake Beach, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with one-story dwellings that range in size from 494 to 568 square feet of living area. The homes were built from 1927 to 1951 with effective construction dates ranging from 1946 to 1972. Each comparable has one bathroom, one comparable has central air conditioning, and one comparable has a garage with 360 square feet of building area. These properties have sites ranging in size from 4,800 to

10,820 square feet of land area. The comparables are in the same neighborhood as the subject and from approximately .57 to 1.38 miles from the subject. The sales occurred in November 2020 and June 2021 for prices ranging from \$45,000 to \$135,000 or from \$80.36 to \$237.68 per square foot of living area, including land. The appellant submitted a copy of the Multiple Listing Service (MLS) listing associated with comparable #3 disclosing the home had been rehabbed in 2017. The appellant requested the subject's total assessment be reduced to \$23,540.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,638. The subject's assessment reflects a market value of \$76,922 or \$162.28 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales with comparable #1 being a duplicate of appellant's comparable sale #3. The comparables are improved with one-story dwellings with vinyl siding that range in size from 512 to 736 square feet of living area. The homes were built from 1928 to 1949 and have effective construction dates ranging from 1947 to 1972. Each comparable has a crawl space foundation and 1 or 1½ bathrooms. Two of the comparables have detached garages with 360 and 280 square feet of building area, respectively. These properties have sites ranging in size from 5,000 to 10,820 square feet of land area. Comparables #1 and #2 are in the same neighborhood as the subject. The comparables are located from approximately .39 to 1.08 miles from the subject property. The sales occurred from March 2021 to August 2021 for prices ranging from \$95,000 to \$135,000 or from \$133.15 to \$237.68 per square foot of living area, including land.

The board of review submitted a copy of the MLS listing associated with comparable #1 disclosing the property sold "as is" but had been rehabbed in 2017. The board of review also submitted a copy of the MLS listing associated with appellant's comparable sale #1 which indicated the property was being sold "as is" and the buyers would be responsible for any city or village repairs. The listing also indicated the home was in need of work and further described the property as having "great potential."

### **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 information on five comparable sales submitted by the parties to support their respective positions, with one comparable being common to the parties. The Board gives

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<sup>1</sup> Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

little weight to appellant's comparable #1 as the evidence provided by the board of review disclosed this home was in need of repair at the time of sale. The evidence also disclosed that the common comparable submitted by the parties had been rehabbed in 2017 and has an effective age that is 22 years newer than the subject dwelling. This comparable sets the upper limit of value provided by the comparables submitted by the parties at \$135,000 or \$237.68 per square foot of living area and may require a downward adjustment due to its superior effective age/condition relative to the subject dwelling. The Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparable sales #2 and #3 as these homes appear to be similar to the subject in condition/effective age. Neither appellant's comparable #2 nor board of review comparable #2 have a garage, dissimilar to the subject's 352 square foot detached garage, indicating these two comparables would require upward adjustments to make them more equivalent to the subject for this attribute. Conversely, appellant's comparable #2 has central air conditioning, a feature the subject does not have, suggesting a downward adjustment to the comparable would be appropriate for this amenity. These three comparables sold for prices ranging from \$70,000 to \$98,000 or from \$133.15 to \$185.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$76,922 or \$162.28 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported after considering the suggested adjustments. Based on this evidence the Board finds the assessment of the subject property is correct 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.



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Chairman



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Member



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Member



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Member



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Member

DISSENTING:

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C E R T I F I C A T I O N

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:

April 16, 2024

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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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