



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

APPELLANT: Haskel & Stacy Weiss
DOCKET NO.: 22-02532.001-R-1
PARCEL NO.: 16-16-302-012

The parties of record before the Property Tax Appeal Board are Haskel & Stacy Weiss, the appellants, by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit 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: \$173,167
IMPR.: \$300,119
TOTAL: \$473,286

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1-story dwelling of wood siding exterior construction with 3,838 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement,¹ central air conditioning, one fireplace, an asphalt tennis court, and a 925 square foot attached garage. The property has a 134,160 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located within .15 of a mile from the subject, one of which has the same assessment neighborhood code as the subject. The comparables are described as 1-story dwellings of brick

¹ The board of review submitted a Multiple Listing Service sheet of the subject that disclosed it has a partially finished basement.

or wood siding exterior construction ranging in size from 2,957 to 4,871 square feet of living area. The dwellings were built from 1957 to 1986 and have unfinished basements. Each comparable has central air conditioning and one or two fireplaces. Three comparables each have a garage ranging in size from 550 to 1,480 square feet of building area. Two comparables each have an inground swimming pool. The comparables have improvement assessments ranging from \$116,249 to \$257,293 or from \$39.31 to \$53.23 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$473,286. The subject property has an improvement assessment of \$300,119 or \$78.19 per square foot of living area.

In response to the appeal, the board of review noted appellants' comparables #1, #2 and #3 are in a different assessment neighborhood code than the subject. The appellants' comparables are inferior to the subject regarding age.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within .87 of a mile from the subject and have the same assessment neighborhood code as the subject. Comparable #5 is the same property appellants' comparable #5.² The comparables are described as 1-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 4,233 to 5,951 square feet of living area. The dwellings were built from 1986 to 2003 and have basements, one of which has finished basement area. Each comparable has central air conditioning and an attached garage ranging in size from 575 to 1,480 square feet of building area. Comparable #1 has an additional 616 square foot detached garage. Four comparables each have one to four fireplaces. Three comparables each have an inground swimming pool. The comparables have improvement assessments ranging from \$257,293 to \$729,871 or from \$53.23 to \$127.16 per square foot of living area. A Multiple Listing Service sheet of the subject property disclosed it sold in January 2022 for a price of \$1,420,000 and was subsequently reduced by the board of review to its purchase price. Based on this evidence, the board of review requests no change to the subject's assessment.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

² The board of review contends the salient details listed in the appellants' grid for this comparable are contrary to the county records. The property record card for this comparable was submitted as support for this claim. In addition, this comparable was reported to be a 1-story dwelling by both parties but the property record depicts this dwelling as having 2nd floor living area, suggesting it is part 2-story in design.

The parties submitted nine equity comparables for the Board's consideration, none of which are truly similar to the subject due to differences in style, age, dwelling size and/or features. These comparables have improvement assessments that range from \$116,249 to \$729,871 or from \$39.31 to \$127.16 per square foot of living area. Excluding appellant's comparable #1, which as the lowest improvement assessment and board of review comparable #2, which has the highest improvement assessment, yields a tighter range from \$193,386 to \$496,867 or from \$39.70 to \$84.09 per square foot of living area. The subject's improvement assessment of \$300,119 or \$78.20 per square foot of living area falls within the range established by the comparables in this record. Therefore, after considering appropriate adjustments to the comparables for differences in style, age, dwelling size and features when compared to the subject, the Board finds the appellants 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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

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