



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

APPELLANT: Barry C. Weitzenfeld
DOCKET NO.: 23-00661.001-R-1
PARCEL NO.: 06-20-404-046

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 **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: \$3,239
IMPR.: \$0
TOTAL: \$3,239

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 2023 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 vacant site with 5,227 square feet of land area located in Round Lake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$2,500 as of January 1, 2021. The appraisal was prepared by R. Steven Kephart, a State of Illinois Certified Residential Real Estate Appraiser. The purpose of the report was to estimate the fair cash value of the subject property, defined as the amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller. The property rights appraised is fee simple and the intended use of the report is to determine the estimated cash value for a real estate tax appeal.

In determining the subject's highest and best use, the appraiser stated the highest and best use, as if vacant, would be to construct a single-family residence, however, the subject lot is located at the bottom of a hill and is swampy, therefore, probably not buildable. The appraiser stated the subject property is the last lot at the end of W North Bernice Court, where the road ends at a large swamp and part of the lot is in the swamp. The appraiser concluded the highest and best use appears to be wetland and not usable for a homesite.

The appraiser developed the sales comparison approach to value using three comparable sales to estimate the market value of the subject property. The comparables were composed of vacant sites with either 5,401 or 7,500 square feet of land area. The comparables sold from May 2019 to November 2020 for prices of \$7,250 or \$12,000 or for \$1.34 and \$1.60 per square foot of land area. The appraiser adjusted the comparables for site/view and for flooding issues resulting in adjusted prices of \$1,250 and \$3,000. The appraiser stated that due to location in low land, the lot appears not buildable, therefore, is valued minimally. The appraiser estimated the subject property had a fair cash value of \$2,500 as of January 1, 2021. Based on this evidence the appellant requested the subject's assessment be reduced to \$3,239, which reflects a market value of \$9,718 or \$1.86 per square foot of land area, when using the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,913. The subject's assessment reflects a market value of \$32,742 or \$6.26 per square foot of land area, when using the statutory level of assessment.¹ The board of review also disclosed that a township equalization factor of 1.0018 was applied in tax year 2023.

The board of review submitted a copy of the subject's property record card. The property record card described the subject property as having 5,314 square feet of land area and was valued at \$6.15 per square foot of land area for a total value of \$32,681 resulting in an assessment of \$10,893. The property record card also disclosed the subject's equalized assessment was \$10,913. The board of review also provided a statement asserting the appellant's appraisal has an effective date of January 1, 2021, using sales from 2020 and 2019 and it did not believe the appraisal is a credible indication of value as of the January 1, 2023, assessment date. The Board of review provided no other evidence.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

¹ 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 2023.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$2,500 as of January 1, 2021. Although somewhat dated with reference to the assessment date at issue, the appraisal contained information on three comparable sales to support the appraiser's conclusion of value. The appellant's appraiser described the subject site as not being buildable due to its location in or near a swamp, which had a negative impact on the subject's fair cash value. The board of review did not provide any statements or data to refute the appellant's appraiser's analysis or assertion that the subject is in a swampy area, his conclusion that the highest and best use of the subject is wetland, and his determination the property is not useable for a homesite. These unrefuted findings by the appellant's appraiser have a negative impact on the subject's fair cash value.

The board of review did not submit any market data to support its opinion of the value of the subject property. The subject's property record card submitted by the board of review disclosed the subject was value at \$6.15 per square foot of land area, however, there was no market data submitted by the board of review to support this estimate of value. Without market data, this Board cannot determine whether the board of review's determination of the subject's assessment is correct. The Property Tax Appeal Board takes notice that courts have held there is no presumption of correctness accorded to an original assessment of a board of review. (See *Western Illinois Power Cooperative, Inc. v. Property Tax Appeal Board*, 29 Ill.App.3d 16, 22; 331 N.E.2d 286, 291 (4th Dist. 1975)).

In conclusion, based on this limited record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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: _____

October 15, 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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