



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

APPELLANT: Michael Weinstein  
DOCKET NO.: 23-01893.001-R-1  
PARCEL NO.: 15-36-103-005

The parties of record before the Property Tax Appeal Board are Michael Weinstein, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher, in Chicago, 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:** \$104,163  
**IMPR.:** \$160,349  
**TOTAL:** \$264,512

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 one-story ranch-style dwelling of frame exterior construction with 4,616 square feet of living area. The dwelling was constructed in 1956 and is approximately 67 years old. Features of the home include a concrete slab foundation, 4½ bathrooms, central air conditioning, two fireplaces and a 2,704 square foot garage. The property has an approximately 89,256 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code as the subject and within 1.61-miles from the subject. The comparables consist of one-story ranch-style dwellings of frame or frame and brick exterior construction. The homes were built from 1949 to 1957 making them 66 to 74

years old. The comparables range in size from 3,790 to 5,929 square feet of living area. One comparable has a crawl-space foundation. Features include from 2½ to 4½ bathrooms, central air conditioning, one to three fireplaces and a garage ranging in size from 462 to 667 square feet of building area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$139,541 or \$30.23 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 \$264,512. The subject property has an improvement assessment of \$160,349 or \$34.74 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same neighborhood code as the subject and within .55 of a mile from the subject. The comparables consist of one-story ranch-style dwellings of frame or brick exterior construction. The homes were built from 1951 to 1974 making them 49 to 72 years old. The comparables range in size from 4,516 to 5,020 square feet of living area. Comparable #3 has a basement. Features include from 3 to 5 full bathrooms and from none to 3 half-bathrooms, central air conditioning, two to four fireplaces and a garage ranging in size from 814 to 1,488 square feet of building area. Comparables #2 and #4 each have a shed. The comparables have improvement assessments ranging from \$165,935 to \$248,284 or from \$35.04 to \$54.98 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 eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2 and #3, due to differences in location, dwelling size and/or age when compared to the subject. The Board has given reduced weight to board of review comparables #1, #3 and #5 due to differences in age and/or basement foundation when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #4, which present varying degrees of similarity to the subject in location, age, design, exterior construction, bathrooms, dwelling size and/or some features. Adjustments are necessary for the newer age of the comparables when compared to the subject. Likewise, each comparable is somewhat larger in dwelling size than the subject requiring adjustment. The comparables

differ from the subject in half-bath count and necessitate adjustments for this difference when compared to the subject. Each of the best comparables have smaller garage capacity than the subject necessitating upward adjustments to both properties for this difference and both comparables require downward adjustment for a shed which is not a feature of the subject. These comparables have improvement assessments of \$165,935 and \$181,823 or for \$35.04 and \$36.83 per square foot of living area. The subject's improvement assessment of \$160,349 or \$34.74 per square foot of living area falls below the best comparables in this record. Based on this record and after considering appropriate adjustments to the best equity comparables for differences when compared to the subject in age, dwelling size, bathroom count and/or other features, 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: \_\_\_\_\_

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

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

APPELLANT

Michael Weinstein, by attorney:  
Brian S. Maher  
Weis, DuBrock, Doody & Maher  
1 North LaSalle Street  
Suite 1500  
Chicago, IL 60602-3992

COUNTY

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