



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

APPELLANT: Paul Weiss
DOCKET NO.: 23-01945.001-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 **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: \$49,452
IMPR.: \$81,469
TOTAL: \$130,921

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 tri-level¹ dwelling of brick exterior construction with 1,230 square feet of above ground living area. The dwelling was constructed in 1953 and is approximately 70 years old. The dwelling has a reported effective age of 1971 and was remodeled in 2007. Features of the home include a basement/lower level with 494 square feet of finished area, central air conditioning, a fireplace and a 682 square foot garage. The property has an approximately 9,128 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on nine

¹ The Board finds the best description of the subject is found in the subject's property record card provided by the board of review, which was not refuted by the appellant.

equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings ranging in size from 1,173 to 1,282 square feet of above ground living area. The dwellings are from 47 to 77 years old. The appellant reported that each comparable has an unfinished basement, eight comparables have central air conditioning, three comparables each have a fireplace and each comparable has a garage ranging in size from 252 to 528 square feet of building area. The comparables have improvement assessments that range from \$64,248 to \$83,028 or from \$50.43 to \$68.50 per square foot of above ground living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$72,164 or \$58.67 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$130,921. The subject has an improvement assessment of \$81,469 or \$66.23 per square foot of above ground living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject. The board of review's comparable #2 is the same property as the appellant's comparable #1.² The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,073 to 1,226 square feet of above ground living area. The dwellings are 46 to 71 years old. Each comparable has a basement/lower level with finished area, central air conditioning and a garage ranging in size from 231 to 768 square feet of building area. Comparable #2 has a fireplace. The comparables have improvement assessments that range from \$71,436 to \$83,028 or from \$65.55 to \$68.50 per square foot of above ground living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 twelve equity comparables for the Board's consideration, as one comparable is common to both parties. The Board finds all the comparables are dissimilar one-story designs when compared to the subject's tri-level design. However, the Board has given less weight to the appellant's comparables #2 through #9, which lack basement/lower level finish and/or central air conditioning, both features of the subject.

² The board of review disclosed comparable #2/appellant's comparable #1 is approximately 46 years old and has basement/lower level finish, which was not refuted by the appellant.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and the four comparables submitted by the board of review, which includes the common comparable. The Board finds these comparables have basement/lower level finish and central air conditioning and are similar to the subject in location, dwelling size and some features. However, the Board finds three of the four comparables have older effective ages when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$71,436 to \$83,028 or from \$65.55 to \$68.50 per square foot of above ground living area. The subject's improvement assessment of \$81,469 or \$66.23 per square foot of above ground living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, such as effective age and 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: _____

November 19, 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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