



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

\$APPELLANT: Haskel & Stacey Weiss
DOCKET NO.: 23-02212.001-R-1
PARCEL NO.: 16-16-302-012

The parties of record before the Property Tax Appeal Board are Haskel & Stacey 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: \$160,834
IMPR.: \$312,452
TOTAL: \$473,286

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 1-story dwelling of stucco exterior construction with 3,838 square feet of living area. The dwelling was constructed in 1996 and is approximately 27 years old. 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 an approximately 134,165 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 five equity comparables located on the same street as subject, three of which have 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 property record card and Multiple Listing Service sheet of the subject that disclosed it has a partially finished basement, which was unrefuted by the appellant in rebuttal.

or wood exterior construction ranging in size from 2,957 to 4,871 square feet of living area. The homes range from 37 to 66 years old. Each comparable has an unfinished basement, central air conditioning, and from one to three fireplaces. Three comparables each have a garage that ranges in size from 550 to 1,480 square feet of building area. The comparables have improvement assessments ranging from \$105,410 to \$325,451 or from \$35.65 to \$67.33 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 \$312,452 or \$81.41 per square foot of living area.

In response to the appeal, the board of review provided a Multiple Listing Service for the sale of the subject. The MLS sheet disclosed the subject sold on January 24, 2022 for a price of \$1,420,000 after being listed on the market for 36 days after originally being listed for \$1,399,000. The MLS sheet also disclosed the subject had a basement which "features an additional bedroom/full bath, large rec room and storage."

In support of its contention of the correct assessment, the board of review submitted information on two equity comparables located within 0.45 of a mile from the subject and have the same assessment neighborhood code as the subject. The comparables are described as 1-story dwellings of brick or wood siding exterior construction with either 4,871 or 5,247 square feet of living area. The homes are either 27 or 44 years old. The comparables each have a basement, one of which has finished area. Each comparables has central air conditioning and a garage with either 840 or 960 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments of either \$321,370 or \$411,245 or \$65.98 and \$78.38 per square foot of living area. The appellant's grid analysis also reiterated that the subject sold in January 2022 for a price of \$1,420,000. Based on this evidence, the board of review requests no change to the subject's assessment.

Conclusion of Law

The appellants 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.

The parties submitted six equity comparables for the Board's consideration, none of which are truly similar to the subject due to differences in age, dwelling size and/or other features/amenities. These comparables have improvement assessments ranging from \$105,410 to \$411,245 or from \$35.65 to \$78.38 per square foot of living area. Excluding appellant's comparable #3, which has the lowest improvement assessment, and board of review comparable #2, which has the highest improvement assessment, yields a tighter range from \$127,785 to

\$411,245 or from \$36.57 to \$67.33 per square foot of living area. The subject's improvement assessment of \$312,452 or \$81.41 per square foot of living area falls within the range established by the comparables in this record and above on a square foot basis. Therefore, after considering the innumerable adjustments to the comparables for differences in 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.

Furthermore, when considering the subject's current assessment, the Board finds it reflects its sales price.

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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