



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Philipp Weisskopf
DOCKET NO.: 24-01533.001-R-1
PARCEL NO.: 16-34-210-033

The parties of record before the Property Tax Appeal Board are Philipp Weisskopf, the appellant, by Robert Rosenfeld, attorney-at-law of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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:	\$80,947
IMPR.:	\$211,180
TOTAL:	\$292,127

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 2024 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 is improved with a two-story dwelling of wood siding exterior construction containing 3,560 square feet of living area. The dwelling is approximately 36 years old. Features of the property include a full basement that is partially finished, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 598 square feet of building area. The property has a 21,350 square foot site located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales composed of two-story dwellings of brick, brick and stucco, or brick and wood siding exterior construction that range in size from 2,920 to 4,024 square feet of living area. The dwellings range in age from 27 to 59 years old. Each property has a full basement with two having finished area, central air conditioning, one

fireplace, and a garage ranging in size from 462 to 720 square feet of building area. The comparables have 2½, 3½ or 4½ bathrooms. Two comparables each have an inground swimming pool. The comparables are located in the same neighborhood as the subject and from approximately .38 to .64 of a mile from the subject property. The sales occurred from May 2023 to April 2024 for prices ranging from \$580,000 to \$892,500 or from \$152.34 to \$229.85 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$236,680.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$292,127. The subject's assessment reflects a market value of \$876,469 or \$246.20 per square foot of living area, land included, when using the statutory level of assessment.¹

In support of its contention of the correct assessment the board of review submitted information on two comparable sales improved with two-story dwellings of brick exterior construction that have 3,580 and 3,323 square feet of living area, respectively. Each home is 47 years old. Each comparable has a full basement with finished area, central air conditioning, one or two fireplaces, 3½ or 4½ bathrooms, and a 506 or 600 square foot garage. These properties have sites with 20,358 or 23,414 square feet of land area. These two properties have the same assessment neighborhood code as the subject and are located .23 or .31 of a mile from the subject property. The comparables sold in May 2023 and August 2023 for prices of \$1,005,000 and \$920,000 or \$302.44 and \$256.98 per square foot of living area, including land, respectively.

In a written statement the board of review indicated the listing for appellant's comparable sale #1 stated, "Price significantly reduced to accommodate seller tight moving timeline." The board of review also indicated that appellant's comparables #1 and #2 abut Lake Cook Road, which is a major traffic artery.

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

The parties submitted information on six comparable sales improved with dwellings similar to the subject in style and located in the same neighborhood as the subject property. The Board gives less weight to appellant's comparables #1 and #2 due to differences from the subject property in dwelling size and the fact that neither property has finished basement area, unlike the subject property. The Board finds the best evidence of market value to be appellant's comparable

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 §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2024.

sales #3 and #4 as well as the board of review comparable sales. These properties are improved with homes that range in size from 3,323 to 3,883 square feet of living area and in age from 44 to 58 years old. These comparables are from 8 to 22 years older than the subject home indicating upward adjustments to the comparables may be appropriate to make them more equivalent to the subject in age. The comparables have varying degrees of similarity to the subject property in features in that each has one or two more bathrooms than the subject, and more finished basement area than the subject suggesting downward adjustments to the comparables would be appropriate to make them more equivalent to the subject for these differences. Additionally, board of review comparable #1 has one more fireplace than the subject and appellant's comparables #3 and #4 have inground swimming pools, a feature the subject does not have, indicating downward adjustments to the comparables may be appropriate for these differences. Nevertheless, these four comparables sold for prices ranging from \$795,000 to \$1,005,000 or from \$216.98 to \$302.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$876,469 or \$246.20 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence, after considering the appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is reflective of the property's fair cash value 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: _____

C E R T I F I C A T I O N

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:

January 20, 2026



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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