



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

APPELLANT: Byron Weis  
DOCKET NO.: 07-02201.001-R-1  
PARCEL NO.: 15-23-205-021

The parties of record before the Property Tax Appeal Board are Byron Weis, the appellant, by attorney Brian S. Maher of Weis, DuBrock & Doody, Chicago, Illinois; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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: \$62,942**  
**IMPR: \$125,090**  
**TOTAL: \$188,032**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 21,344 square foot lot improved with a two-story single family dwelling of brick and wood siding exterior construction that contains 2,834 square feet of living area. The dwelling was constructed in 1967. Features of the home include a slab foundation, central air conditioning, a fireplace and a 484 square foot attached garage. The property is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the subject's improvement assessment as the basis of the appeal. In support of this argument the appellant provided descriptions and assessment information on three comparables. The comparables were improved with two, 1.5-story dwellings and a 2-story dwelling that ranged in size from 2,718 to 3,114 square feet of living area. The dwellings were built from 1929 to 1966. The assessment data indicated that comparables 1 and 3 had basement area of 909 and 720 square feet, respectively. Each comparable has central air conditioning, each comparable has 1 or 2 fireplaces, and each comparable has a garage that ranges in size from 500 to 540 square feet. The comparables had improvement

assessments that ranged from \$104,647 to \$132,963 or from \$36.16 to \$43.95 per square foot of living area. The appellant's counsel stated the average improvement assessment for the comparables was \$40.93 per square foot of living area while the subject has an improvement assessment of \$44.14 per square foot of living area. The appellant contends the subject's improvement assessment should be reduced to \$40.93 per square foot of living area or \$115,995.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$188,032 was disclosed. The subject has an improvement assessment of \$125,090 or \$44.14 per square foot of living area. To demonstrate the subject property was equitably assessed, the board of review submitted descriptions and assessment information on three comparables selected by the Vernon Township Assessor. The comparables were improved with 1.5-story single family dwellings that ranged in size from 2,570 to 2,794 square feet of living area. The comparables have wood siding and a combination of brick and wood siding construction. One comparable has a 1,736 square foot basement, each comparable has central air conditioning, each comparable has a fireplace and each comparable has a garage ranging in size from 504 to 1,331 square feet. These properties have improvement assessments ranging from \$113,080 to \$139,316 or from \$44.00 to \$49.86 per square foot of living area.

The board of review also submitted a grid analysis of the appellant's comparables and a copy of a newspaper article asserting that appellant's comparable #2 was constructed in 1876.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's improvement assessment.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

The parties submitted descriptions and assessment information on six comparables in support of their respective positions. The Board finds appellant's comparables #1 and #2 and the comparables submitted by the board of review are most similar to the subject

property. These comparables were improved with a 2-story dwelling and four, 1.5-story dwellings that ranged in size from 2,570 to 3,114 square feet of living area and were built from 1960 to 1968. These comparables had improvement assessments ranging from \$113,080 to \$139,316 or from \$42.70 to \$49.86 per square foot of living area. Board of review comparables #1 and #2 were most similar to the subject in that neither of these dwellings had basements. These two comparables had improvement assessments of \$44.00 and \$45.98 per square foot of living area. The subject has an improvement assessment of \$125,090 or \$44.14 per square foot of living area is within the ranged established by the best comparables in the record.

Little weight was given appellant's comparable #2 due to the difference in age in comparison to the subject dwelling.

In conclusion, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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: February 23, 2010

*Allen Castrovillari*

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 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 the subsequent year 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.

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.