



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

APPELLANT: William Kitzman
DOCKET NO.: 16-04044.001-F-1
PARCEL NO.: 05-26-400-014

The parties of record before the Property Tax Appeal Board are William Kitzman, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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:

F/Land:	\$363
Homesite:	\$34,501
Residence:	\$45,704
Outbuildings:	\$6,126
TOTAL:	\$86,694

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 2016 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 dwelling of frame construction with 2,334 square feet of living area. The dwelling was constructed in 1992. Features of the home include a full unfinished basement, central air conditioning, a fireplace, a 972 square foot wood deck, a 2,160 square foot pole building and a 576 square foot attached garage. The property has a total site size 5.01 acres or 218,340 square feet of land area. The site contains 2.74 acres or 119,206 square feet of farmland and 2.28 acres or 99,134 square feet of homesite. The property is located in Ingleside, Grant Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal concerning both the subject's land and the improvement assessments. The farm building and farmland assessments

were not contested. In support of the land inequity claim, the appellant submitted land comparables located in the same neighborhood as defined by the local assessor. The land comparables range in size from 175,925 square feet to 2,614,035 square feet of land area and have land assessments ranging from \$1,378 to \$127,748 or from \$.0026 to \$.1597 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

With respect to the improvement inequity claim, the appellant submitted information on five equity comparables located from 1.56 to 2.61 miles from the subject. The comparables are improved with one-story or two-story dwellings of frame exterior construction ranging in size from 1,530 to 3,884 square feet of living area. The dwellings were constructed from 1940 to 1979. Three comparables have a basement, two of which have finished area. Four comparables have central air conditioning, two comparables have one or two fireplaces and four comparables have a garage ranging in size from 528 to 727 square feet of building area. The comparables have improvement assessments ranging from \$25,038 to \$62,157 or from \$10.40 to \$19.69 per square foot of living area. Based on this evidence, the appellant 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 \$86,694. The subject has a farmland assessment of \$363, a homesite assessment of \$34,501 or \$.35 per square foot of land area, an improvement assessment of \$45,704 or \$19.58 per square foot of living area; and a farm building assessment of \$6,126.

In rebuttal to the land equity comparables submitted by the appellant, the board of review claims the comparables contain a portion of land that was assessed as farmland for the 2016 tax year. The board of review also noted that appellant did not allocate the assessments for farmland and homesite for a comparative analysis.

In support of its contention of the correct land assessment the board of review submitted information on four equity comparables located in the same neighborhood as defined by the local assessor. The board of review comparable grid provided a breakdown of the portion of the land that was being used as homesite and farmland. The comparables have homesites ranging in size from 1.61 acres to 2.86 acres or from 70,032 to 124,599 square feet of land and have land assessments ranging from \$25,970 to \$39,257 or from \$.32 to \$.37 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's homesite assessment.

In rebuttal to the improvement equity comparables submitted by the appellant, the board of review indicated appellant's comparables are older than the subject, two comparables lack basements, have less baths and one comparable does not have a garage.

In support of its contention of the correct improvement assessment, the board of review submitted four equity comparables located from .66 of a mile to 2.61 miles from the subject property. The board of review comparable #4 is the same property as appellant's comparable #4. The comparables consist of one-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 2,332 to 2,960 square feet of living area. The dwellings were constructed from 1972 to 1999. The comparables have a basement, three of which have finished

area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 660 to 1,736 square feet of building area. One comparable has a 2,700 square foot pole building assessed as a farm building and two comparables have an inground swimming pool. The comparables have improvement assessments ranging from \$41,837 to \$76,263 or from \$19.59 to \$27.14 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's residence assessment.

Conclusion of Law

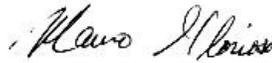
The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment 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 no reduction in the subject's assessment is warranted.

The parties submitted a total of 22 suggested land comparables for the Board's consideration. The Board gave little weight to the land comparables submitted by the appellant. The Board finds the appellant's counsel failed to disclose the comparables have portions of land assessed as farmland as provided by the Property Tax Code (35 ILCS 200/1-60 & 10-110 et al.). Furthermore, the Board finds the appellant failed to allocate the portion of land assessed as farmland from the other portion of the land assessed as a homesite. Hence, there is insufficient data in the record to make a valid analysis of the land assessments of the comparables to the subject. The Board finds the comparables submitted by the board of review provided the land assessment breakdown between farmland use and homesite use. These four comparables are similar in size and location when compared to the subject. They have homesites ranging in size from 1.61 to 2.80 acres or from 70,032 to 124,599 square feet of land area with assessments ranging from \$25,970 to \$39,257 or from \$.32 to \$.37 per square foot of land area. The subject property has a homesite assessment of \$34,501 or \$.35 per square foot of land area which falls within the range established by the most similar comparables in this record. Therefore, no reduction in the subject's homesite assessment is warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1 and #2 due to their dissimilar style when compared to the subject. The Board also gave less weight to appellant's comparable #5 along with board of review comparable #3 due to their dissimilar dwelling size when compared to the subject. Appellant's comparable #2 is also larger in dwelling size than the subject. The Board finds the best evidence of assessment equity to be appellant's comparable #4 and board of review comparables #1, #2 and #4. These three comparables are similar in location, dwelling size, design and most features, however, three comparables are older in age when compared to the subject. These comparables have improvement assessments ranging from \$41,837 to \$63,290 or from \$19.59 to \$27.14 per square foot of living area. The subject has an improvement assessment of \$45,704 or \$19.58 per square foot of living area, which falls below the range established by the more similar comparable sales in this record on a per square foot basis and within the range on an overall basis. After considering adjustments to the comparables for

differences such as age when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's residence was inequitably assessed and no reduction in the subject's assessment is 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: March 19, 2019



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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