



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

APPELLANT: M. Dittmer & P. Sullivan  
DOCKET NO.: 16-04907.001-R-1  
PARCEL NO.: 15-14-403-042

The parties of record before the Property Tax Appeal Board are M. Dittmer & P. Sullivan, the appellants, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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:** \$66,828  
**IMPR.:** \$108,011  
**TOTAL:** \$174,839

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 brick exterior construction with 2,388 square feet of living area. The dwelling was constructed in 1958. Features of the home include a partial basement of 1,796 square feet of which 1,347 square feet is finished area, central air conditioning, two fireplaces and a 484 square foot garage. The property has a 20,000 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted limited information on five comparable sales located within .45 of a mile of the subject property. The comparables consist of one-story dwellings of either brick or wood siding exterior construction that were built between 1957 and 1967. The homes range in size from 2,051 to 2,964 square feet of living area. Each comparable has a basement ranging in size from 796 to 1,882 square feet of building area and four of the basements have finished areas

ranging in size from 597 to 1,412 square feet. Each home features central air conditioning, one to three fireplaces and a garage ranging in size from 462 to 638 square feet of building area. The parcels range in size from 18,731 to 30,056 square feet of land area. The comparables sold between March 2015 and December 2016 for prices ranging from \$201,000 to \$405,000 or from \$80.72 to \$174.99 per square foot of living area, including land.

Based on this evidence, the appellants requested a market value for the subject of \$308,527 or \$129.20 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$174,839. The subject's assessment reflects a market value of \$527,259 or \$220.80 per square foot of living area, land included, when using the 2016 three year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales located within .53 of a mile of the subject property. The comparables consist of a 1.5-story and six, one-story dwellings of either brick or wood siding exterior construction that were built between 1958 and 1972. The homes range in size from 2,060 to 2,570 square feet of living area. Two of the comparables have basements of 1,668 and 1,736 square feet of building area with finished areas of 1,251 and 1,302 square feet, respectively. Six of the homes feature central air conditioning and each has one to two fireplaces along with a garage ranging in size from 441 to 1,331 square feet of building area. The parcels range in size from 20,000 to 37,026 square feet of land area. The comparables sold between May 2014 and March 2017 for prices ranging from \$460,000 to \$587,500 or from \$178.99 to \$240.29 per square foot of living area, including land.

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

In written rebuttal, the appellant argued in part that the board of review did not dispute the appellants' evidence and the median sale price of the best comparables should be used to determine market value. Additionally, counsel for the appellants contended the majority of the comparables presented by the board of review were dissimilar to the subject in design, foundation, basement finish and/or garage size. The appellants also contended that board of review sales #3 and #4 were both too remote in time from the assessment date at issue of January 1, 2016 to be indicative of market value. Appellants concluded that appellant comparables #1 through #3 along with board of review comparable #6 were the best comparables in the record.<sup>1</sup>

### **Conclusion of Law**

The appellants contend 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

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<sup>1</sup> In reiterating the board of review comparables, the appellants indicated board of review comparable #5 had an unfinished basement. A review of the underlying property record card for this property confirms the appellants' analysis that the basement of comparable #5 is unfinished.

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

The parties submitted a total of twelve comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #4 and #5 as these dwellings differ from the subject in above-grade living area, basement size and/or basement finish when compared to the subject dwelling. The Board has also given reduced weight to board of review comparables #1 through #4 along with #7 due to the lack of a basement foundation. Additionally, as demonstrated with the appellants' rebuttal filing, board of review comparable #5 does not have finished basement area, contrary to the original report of the board of review and thus this property has also been given reduced weight.

The Board finds the best evidence of market value to be appellants' comparable sales #1, #2 and #3 along with board of review comparable sale #6. Each of these comparables are similar to the subject in design, age, size, foundation and most features. These most similar comparables sold between March 2015 and December 2016 for prices ranging from \$201,000 to \$495,000 or from \$80.72 to \$240.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$527,259 or \$220.80 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall value but within the range of the best comparables on a per-square-foot basis. Additionally, examining other of the board of review comparables that were similar in location, size, age and other features to the subject dwelling, but were inferior by not having a basement, is also an important consideration in value. Specifically, board of review sales #1 through #4 and #7 consist of dwellings without basements; these properties sold for prices ranging from \$178.99 to \$239.02 per square foot of living area. This data concerning dwellings that are inferior to the subject in foundation type indicates that the estimated market value of the subject dwelling of \$220.80 based on it's assessment is appropriate given the subject's basement foundation, much of which also is finished. Based on this evidence the Board finds 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.

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Chairman



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Member



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Member



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Member



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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: January 21, 2020



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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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