



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

APPELLANT: Chuck Relitz
DOCKET NO.: 18-00645.001-R-1
PARCEL NO.: 06-27-410-053

The parties of record before the Property Tax Appeal Board are Chuck Relitz, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$22,372
IMPR.: \$61,261
TOTAL: \$83,633

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 2018 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 with a vinyl siding exterior containing 2,196 square feet of living area. The dwelling was built in 1927. Features of the property include an unfinished basement, central air conditioning, and a detached two-car garage with 528 square feet of building area. The property has a 16,553 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with two-story dwellings with vinyl siding exteriors that range in size from 2,222 to 2,388 square feet of living area. The dwellings were built from 1969 to 1989. Each comparable has an unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 400 to 575 square feet of building area. These properties have sites ranging in size from 10,454 to 13,068 square feet of

land area and are located within .55 miles of the subject property. The sales occurred from February 2017 to October 2017 for prices ranging from \$236,000 to \$249,990 or from \$100.68 to \$112.06 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$76,852.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,633. The subject's assessment reflects a market value of \$252,820 or \$115.13 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with a 1.5-story dwelling and three, 2-story dwellings with wood siding or vinyl siding exteriors ranging in size from 1,888 to 2,365 square feet of living area. The homes were built from 1925 to 1937. Each comparable has a basement with one having finished area, two comparables have central air conditioning, two comparables each have one fireplace and each property has a garage ranging in size from 240 to 400 square feet of building area. The comparables have sites ranging in size from 7,405 to 17,424 square feet of land area and are located within approximate .526 miles from the subject property. The sales occurred from May 2016 to September 2017 for prices ranging from \$282,500 to \$395,000 or from \$149.63 to \$189.90 per square foot of living area, including land.

The board of review requested the assessment be sustained.

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 record contains nine sales submitted by the parties to support their respective positions. The board finds the best comparables in the record to be those submitted by the board of review. The board of review comparables are most similar to the subject in chronological age as well as being relatively similar to the subject property in location, style, construction and features. These comparables sold for prices ranging from \$282,500 to \$395,000 or from \$149.63 to \$189.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$252,820 or \$115.13 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Less weight is given the appellant's comparables due to differences from the subject property in age. 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.



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: October 20, 2020



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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