



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

APPELLANTS: David & Suzanne Ritter
DOCKET NO.: 18-01807.001-R-1
PARCEL NO.: 15-25-106-026

The parties of record before the Property Tax Appeal Board are David & Suzanne Ritter, the appellants, 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:

LAND: \$82,894
IMPR.: \$199,884
TOTAL: \$282,778

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 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 consists of a two-story dwelling of brick exterior construction with 5,099 square feet of living area. The dwelling was constructed in 1990. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 782 square foot garage. The subject also has a 900 square foot inground swimming pool and hot tub. The property has a 40,205 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The appellants through counsel contend assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellants submitted information on three suggested equity comparables located in the same neighborhood and within 0.94 of a mile from the subject property. The comparables were improved with two-story dwellings of brick or wood siding exterior construction that range in size from 5,140 to 5,850 square feet of living area. The dwellings were built from 1980 to 1995. Each comparable

has a basement with one comparable having finished area, central air conditioning, two fireplaces and a garage ranging in size from 638 to 759 square feet of building area. Comparable #2 has an 800 square foot inground swimming pool. The comparables have improvement assessments that range from \$164,248 to \$193,239 or from \$30.01 to \$34.20 per square foot of living area. Based on this evidence, the appellants requested that the improvement assessment be reduced to \$165,275 or \$32.41 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$282,778. The subject property has an improvement assessment of \$199,884 or \$39.20 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted property record cards and a grid analysis on six suggested equity comparables located in the same neighborhood and within 0.94 of a mile from the subject property. The comparables were improved with two-story dwellings of brick or dryvit exterior construction ranging in size from 4,592 to 5,042 square feet of living area. The dwellings were built from 1966 to 1991. Five comparables each have a basement with three comparables having finished area and one comparable has a crawl-space foundation. Each comparable has central air conditioning, two or three fireplaces and a garage ranging in size from 650 to 951 square feet of building area. Comparable #1 has a hot tub. The comparables have improvement assessments that range from \$205,835 to \$259,909 or from \$43.21 to \$51.55 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

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

The parties submitted nine comparables for the Board's consideration. The board gave less weight to the appellants' comparable #1 along with the board of review's comparables #3, #4 and #6 based on their finished basements when compared to the subject's unfinished basement. The Board gave less weight to the appellants' comparable #2 based on its larger dwelling size when compared to the subject. The Board gave less weight to the board of review comparable #1 based on its lack of a basement when compared to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be appellants' comparables #3 along with the board of review comparables #2 and #5. These comparables had varying degrees of similarity when compared to the subject in location, design, exterior construction, dwelling size, age and features. These comparables had improvement assessments that ranged from \$175,800 to \$225,415 or from \$34.20 to \$46.17 per square foot of living area. The subject's improvement assessment of \$199,884 or \$39.20 per square foot of living area falls within the range established

by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: _____

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:

December 15, 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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