



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

APPELLANT: Louis & Victor Gitterle  
DOCKET NO.: 18-02312.001-R-1  
PARCEL NO.: 05-03-301-026

The parties of record before the Property Tax Appeal Board are Louis & Victor Gitterle, 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:** \$10,157  
**IMPR.:** \$36,006  
**TOTAL:** \$46,163

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 1.5-story dwelling of wood siding exterior construction with 1,586 square feet of living area. The dwelling was constructed in 1926. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 576 square foot garage. The property has a 10,872 square foot site and is located in Lake Zurich, Grant Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within 0.58 of a mile from the subject property. The comparables have sites that range in size from 5,384 to 12,710 square feet of land area and are improved with 1.5-story dwellings of wood siding exterior construction that range in size from 1,371 to 1,594 square feet of living area. The homes were built from 1935 to 1945. Four comparables have unfinished basements and one comparables has no basement area

reported. Three comparables have garages that range in size from 440 to 900 square feet of building area. Two comparables each have central air conditioning. The comparables sold from October 2016 to November 2018 for prices ranging from \$38,500 to \$129,900 or from \$26.82 to \$81.49 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$19,076.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,163. The subject's assessment reflects a market value of \$139,550 or \$87.99 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 located within approximately 0.57 of a mile from the subject property. The comparables have sites that range in size from 7,500 to 12,632 square feet of land area that are improved with one, 2.0-story and three, 1.0-story dwellings of wood siding exterior construction that range in size from 1,352 to 1,763 square feet of living area. The homes were built from 1923 to 1950. Three comparables have a basement, one with finished area and one comparable has no basement. Each comparable has central air conditioning, three comparables have a garage ranging in size from 458 to 576 square feet of building area and two comparables each have one fireplace. The comparables sold from June 2016 to July 2018 for prices ranging from \$130,000 to \$158,500 or from \$73.74 to \$110.45 per square foot of living area, land included.

The board of review also submitted written comments and Multiple Listing Service (MLS) sheets on four of the appellants' five comparable sales. The board of review stated that appellants' comparable #1 and #4 were foreclosure sales with one in need of significant repairs and the other sold at auction while comparable #2 had its interior gutted at the time of sale. With respect to comparable #5, the board of review submitted an MLS sheet for an April 2019 sale of the property which describes the dwelling as "newly remodeled" and everything new. Additionally, the board of review indicated that appellants' comparable #5 is lake front property and not considered comparable to the subject. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 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 nine comparables for the Board's consideration. The Board gave less weight to the appellants' comparables #1, #2, #4 and #5 based on condition information contained in the MLS sheets submitted by the board of review. The Board gave less weight to

board of review comparable #1 which has no basement and comparable #3 which has a finished basement, both dissimilar to the subject's unfinished basement.

The Board finds the best evidence of market value to be appellants' comparable sale #3 and board of review comparable sales #2 and #4 which are similar to the subject in location and dwelling size and differ from the subject in design, age and/or garage. These most similar comparables sold from November 2016 to November 2018 for prices ranging from \$129,900 to \$148,000 or from \$81.49 to \$96.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$139,550 or \$87.99 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, 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: 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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COUNTY

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