



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

APPELLANT: Brett Fritzler
DOCKET NO.: 19-04886.001-R-1
PARCEL NO.: 06-10-109-005

The parties of record before the Property Tax Appeal Board are Brett Fritzler, 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: \$5,281
IMPR.: \$52,050
TOTAL: \$57,331

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 2019 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 wood siding exterior construction with 1,332 square feet of living area. The dwelling was constructed in 1955 and has a reported effective age of 1979. Features of the home include an unfinished basement, central air conditioning, a 300 square foot garage and a metal utility shed. The property has an 8,100 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of six comparable sales located from .24 to 2.61 miles from the subject property and within the subject's assessment neighborhood code. The comparables have sites that range in size from 9,460 to 52,910 square feet of land area. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 756 to 1,368 square feet of living area. The dwellings were built from 1950 to 1992. The

comparables each have a basement, four of which have recreation rooms, five comparables have central air conditioning, one comparable has a fireplace and each comparable has either one or two garages that range in size from 480 to 1,080 square feet of building area. The properties sold from June 2017 to May 2019 for prices ranging from \$135,000 to \$236,000 or from \$165.44 to \$205.04 per square foot of living area, including land.

As part of the submission, the appellant provided Multiple Listing Service (MLS) listing sheets for three additional comparable sales located in Lake Villa, Lake Villa Township.¹ The MLS listing sheet for appellant's comparable #7 described the property as having a site with approximately 19,200 square feet of land area. The comparable is improved with a one-story dwelling of frame exterior construction that was built in 1926 and contains 1,260 square feet of living area. The comparable has an unfinished basement and a two-car garage. This property sold in July 2019 for a price of \$82,900 or \$65.79 per square foot of living area, including land. The MLS listing sheet for the appellant's comparable #8 indicated the property sold in June 2019 for a price of \$160,000 and described some characteristics of the property, however, no dwelling size was included in the description. The MLS listing sheet for appellant's comparable #9 described the property as having a site with approximately 8,340 square feet of land area, which is improved with a one-story dwelling of brick exterior construction that was built in 1961 and contains 1,247 square feet of living area. The dwelling has a basement with finished area and central air conditioning. This property sold in April 2019 for a price of \$149,900 or \$120.21 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$53,719, which would reflect a market value of \$161,173 or \$121.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,331. The subject's assessment reflects a market value of \$174,311 or \$130.86 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% 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 from .22 to 2.29 miles from the subject property and within the subject's assessment neighborhood code. The comparables have sites that range in size from 14,990 to 42,230 square feet of land area. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,104 to 1,716 square feet of living area. The comparables each have a basement, two of which have finished area, three comparables have central air conditioning, two comparables each have one fireplace and three comparables each have a garage that ranges in size from 420 to 840 square feet of building area. One comparable has a metal utility shed. The properties sold from June 2017 to October 2018 for prices ranging from \$155,000 to \$252,000 or from \$132.43 to \$153.66 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ The Board has numbered PIN 02-27-305-013 as appellant's comparable #7, PIN 06-10-209-006 as appellant's comparable #8 and PIN 02-32-202-001 as appellant's comparable #9.

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 a total of 13 suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2, #4, #5, #6 and #7, along with board of review comparables #1, #3 and #4 due to differences from the subject in dwelling size, age and/or location. Furthermore, the Board finds the 2017 sales of the appellant's comparables #4 and #5, as well as the board of review comparables #1 and #4 are dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date. The Board has given little weight to the appellant's comparable #8 as the dwelling size of this comparable was not provided in order to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis of the comparable sale to the subject property.

The Board finds the best evidence of market value to be the appellant's comparables #3 and #9, along with board of review comparable #2. These comparables are relatively similar to the subject in location, dwelling size, design and age, but have features with varying degrees of similarity when compared to the subject. The comparables sold from May 2018 to April 2019 for prices ranging from \$149,900 to \$197,500 or from \$120.21 to \$178.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$174,311 or \$130.86 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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 15, 2022



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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