



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

APPELLANT: David & Suzanne Ritter
DOCKET NO.: 19-07383.001-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: \$76,259
IMPR.: \$234,002
TOTAL: \$310,261

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 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 two-story dwelling of brick exterior construction with 5,099 square feet of living area. The dwelling was constructed in 1990 and is approximately 29 years old. Features of the home include a partial basement and partial crawl space foundation, central air conditioning, two fireplaces, a 782 square foot garage, and an inground swimming pool. The property has a 40,205 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables. The comparables are located from 0.76 of a mile to 1.04 miles from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with one-story or two-story homes of brick or wood siding exterior

construction ranging in size from 4,307 to 6,235 square feet of living area. The dwellings are from 34 to 43 years old. Each home has a crawl space foundation, central air conditioning, one to three fireplaces, and a garage ranging in size from 484 to 1,110 square feet of living area. The comparables have improvement assessments ranging from \$126,110 to \$247,241 or from \$22.09 to \$40.90 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's improvement assessment to \$182,544 or \$35.80 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 \$310,261. The subject property has an improvement assessment of \$234,002 or \$45.89 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables. The comparables are located from 0.05 to 1.52 miles from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with two-story homes of brick or dryvit exterior construction ranging in size from 4,328 to 5,998 square feet of living area. The homes were built from 1987 to 1996. Four homes each have a basement, two of which have a recreation room, and one home has a lower level. Each home has central air conditioning, two to four fireplaces, and a garage ranging in size from 759 to 990 square feet of building area. Comparables #4 and #5 each have an inground swimming pool. The comparables have improvement assessments ranging from \$271,101 to \$323,663 or from \$48.64 to \$62.64 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's improvement assessment.

Conclusion of Law

The appellants 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 record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #2 and #4, which each have a one-story home compared to the subject's two-story home. The Board gives less weight to the appellants' comparable #1, which is a much older home than the subject dwelling. The Board gives less weight to the appellants' comparable #3 and the board of review's comparable #2, which are located more than one mile from the subject property.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1, #3, #4, and #5, which are more similar to the subject in age, location, and some features, although only two of these comparables have an inground swimming pool like the subject. These comparables have improvement assessments that range from \$271,101 to \$323,663 or from \$48.64 to \$62.64 per square foot of living area. The subject's improvement assessment of

\$234,002 or \$45.89 per square foot of living area falls below the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant 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:

April 19, 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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