



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

APPELLANT: Richard Dittman
DOCKET NO.: 19-07604.001-R-1
PARCEL NO.: 15-16-200-039

The parties of record before the Property Tax Appeal Board are Richard Dittman, the appellant, 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: \$65,039
IMPR.: \$148,611
TOTAL: \$213,650

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 two-story dwelling of wood siding exterior construction with 3,087 square feet of living area. The dwelling was constructed in 1996 and is 23 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, a 441 square foot attached garage and a 1,530 square foot detached garage. The property has a site containing 142,441 square foot of land area and is located in Prairie View, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same assessment neighborhood code as the subject and located from .82 to 1.69 miles from the subject. The comparables are described as two-story dwellings of wood siding exterior construction ranging in size from 2,130 to 4,172 square feet of living area. The

dwellings are 50 to 106 years old. Each comparable has an unfinished basement; two comparables have central air conditioning; three comparables each have one or two fireplaces; and each comparable has an attached or detached garage ranging in size from 824 to 1,038 square feet of building area. Comparable #2 is also reported to have a detached garage. The comparables have improvement assessments ranging from \$96,124 to \$179,097 or \$40.74 to \$45.13 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$213,650. The subject property has an improvement assessment of \$148,611 or \$48.14 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with the same assessment neighborhood code as the subject and located within .54 miles from the subject. The comparables consist of two-story dwellings of brick or wood siding exterior construction that range in size from 2,800 to 3,670 square feet of living area. The dwellings were constructed from 1971 to 2001. Each comparable has a basement with one being finished with a recreation room. Other features include central air conditioning, one fireplace, and an attached garage ranging in size from 550 to 768 square feet of building area. Comparable #3 also has a 484 square foot detached garage. The comparables have improvement assessments ranging from \$138,748 to \$170,542 or from \$37.81 to \$60.91 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends 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 appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to their location being over 1 mile away, significantly older age, and dissimilar dwelling size dwelling size when compared to the subject. The Board gives less weight to board of review comparable #2 due to its older age, larger dwelling size and finished basement area when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3 which are more similar to the subject in location, age, dwelling size and some features. These properties have improvement assessments of \$170,542 and \$143,364 or \$60.91 and \$47.39 per square foot of living area, respectively. The subject's improvement assessment of \$148,611 or \$48.14 per square foot of living area, is bracketed by the two best comparables in the record on overall market value basis but is slightly above on a price per square foot basis. The slightly

higher price per square foot is well supported when considering adjustments to the two best comparables for differences such as the subject's larger basement and additional 1,530 square foot detached garage. Based on this evidence, 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:

May 17, 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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