



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

APPELLANT: Christopher Lutze
DOCKET NO.: 19-08453.001-R-1
PARCEL NO.: 04-27-110-019

The parties of record before the Property Tax Appeal Board are Christopher Lutze, the appellant, 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: \$4,810
IMPR.: \$36,193
TOTAL: \$41,003

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 1,288 square feet of living area. The dwelling was constructed in 1956. Features of the home include an unfinished basement, central air conditioning and a 576 square foot garage. The property has an 8,200 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis with information on the subject and seven comparable sales that are located from .31 to 1.35 miles from the subject property and within the subject's assessment neighborhood. The comparables have sites that range in size from 8,276 to 15,682 square feet of land area that are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 988 to 1,405 square feet of living area. The dwellings were built from 1955 to 1971. Six comparables have unfinished basements, six comparables have central air conditioning, one comparable has two fireplaces and each comparable has a

garage ranging in size from 440 to 816 square feet of building area. The comparables sold from January 2018 to June 2019 for prices ranging from \$48,800 to \$80,000 or from \$41.46 to \$75.91 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment reduction to \$22,155 which would reflect a market value of \$66,472 or \$51.61 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 \$41,003. The subject's assessment reflects a market value of \$124,667 or \$96.79 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 a grid analysis with information on the subject and four comparable sales that are located from 1.03 to 1.25 miles from the subject property and within the subject's assessment neighborhood. The comparables have sites that range in size from 8,380 to 17,000 square feet of land area that are improved with one-story dwellings of brick, vinyl siding, stucco or aluminum siding exterior construction ranging in size from 1,192 to 1,498 square feet of living area. The dwellings were built from 1924 to 1948. One comparable has a concrete slab foundation and three comparables have unfinished basements. Each comparable has central air conditioning, three comparables have either one or two fireplaces and three comparables each have a garage ranging in size from 399 to 637 square feet of building area. The comparables sold from March 2018 to October 2018 for prices ranging from \$125,000 to \$152,000 or from \$101.47 to \$105.88 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In response to the appellant's evidence, the board of review provided the Multiple Listing Service (MLS) data sheet associated with the sale of appellant's comparable #1. The listing sheet indicated that the sale was in lieu of a foreclosure, the property is being sold as is and to see condition report for additional information.

In written rebuttal, counsel for the appellant contended as to the comparable sales presented by the board of review, comparable #1 is an acceptable comparable; comparable #2 is not comparable as this property has no garage; comparable #3 is not comparable as this property is 32 years old than the subject; and comparable #4 is not comparable as this property is 26 years older and has no basement when compared to the subject. In a rebuttal grid analysis, counsel asserted that the appellant's comparables #1, #2, #3, #4 and #6, along with board of review comparable #1 are the six best comparable sales in the record and contended the subject's assessment should be reduced.

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 eleven suggested comparable sales for the Boards consideration. The Board has given less weight to the appellant's comparable sale #1, as the MLS data sheet associated with the sale provided by the board of review disclosed the property was sold as is and a condition report contained additional information, suggesting a condition issue was present at the time of the sale, which was unrefuted in rebuttal by the appellant. The Board has also given less weight to the appellant's comparables #2, #3, #5, #6 and #7 due to differences from the subject in dwelling size, age, foundation type and/or lack of central air conditioning. The Board has given reduced weight to board of review comparables #2, #3 and #4 due to differences from the subject in age, dwelling size, foundation type and/or lack of a garage.

The Board finds the best evidence of market value to be the appellants' comparable sale #4 and board of review comparable sale #1 which are similar to the subject in dwelling size, design, age, foundation type and most features. These properties sold in February and March 2018 for prices of \$80,000 and \$135,000 or for \$56.94 and \$105.88 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$124,667 or \$96.79 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's 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: July 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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