



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

APPELLANT: Lisa & Steven Kritz
DOCKET NO.: 20-01473.001-R-1
PARCEL NO.: 16-15-105-007

The parties of record before the Property Tax Appeal Board are Lisa and Steven Kritz, the appellants, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein, 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: \$55,675
IMPR.: \$138,170
TOTAL: \$193,845

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 2020 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 15,000 square foot site improved with a two-story dwelling of brick and wood siding exterior construction containing 3,718 square feet of living area. The dwelling was built in 1942 resulting in a chronological age of 78 years old but has an effective year built of 1970.¹ Features of the home include a basement that has a 667 square foot recreation room, central air conditioning, one fireplace and an attached garage with 420 square feet of building area. The property is in Highland Park, Moraine 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 improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,540 to 4,131 square

¹ A copy of the subject's property record card that was submitted by the board of review disclosed the home was remodeled in 2001.

feet of living area. The dwellings range in age from 32 to 59 years old. One comparable has a slab foundation while four comparables have full basements with two having finished area. Each comparable has central air conditioning, one fireplace and an attached garage ranging in size from 436 to 748 square feet of building area. The comparables have sites ranging in size from 9,060 to 25,470 square feet of land area and are located from approximately .16 to .53 of one mile from the subject property. The comparables sold from May 2018 to July 2020 for prices ranging from \$423,000 to \$605,000 or from \$108.82 to \$153.36 per square of living area, land included. The appellants requested the subject's total assessment be reduced to \$159,672.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$193,845. The subject's assessment reflects a market value of \$582,292 or \$156.61 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with two-story dwellings of brick or a combination of brick and wood siding exterior construction ranging in size from 3,276 to 3,686 square feet of living area. The homes were built from 1956 to 1985 with comparables #1 and #5 having effective construction dates of 2000 and 1984, respectively. One comparable has a crawl space foundation while four comparables have full basements with three having finished area. Each comparable has central air conditioning and an attached garage ranging in size from 440 to 713 square feet of building area. Four comparables have one or three fireplaces. These properties have sites ranging in size from 9,880 to 14,810 square feet of land area and are located from approximately .24 to .45 of one mile from the subject property. The sales occurred from April 2019 to October 2020 for prices ranging from \$601,000 to \$671,200 or from \$179.76 to \$195.34 per square foot of living area, including land.

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 record contains ten comparable sales submitted by the parties to support their respective positions. The Board gives little weight to appellants' comparable sale #1 due to its slab foundation which is inferior to the subject's partially finished basement. The Board gives less weight to appellants' comparables #3 and #4 as each property is improved with a dwelling that is approximately 11% larger than the subject home and comparable #4 has a site that is approximately 70% larger than the subject's site. The Board gives little weight to appellants' comparable sale #5 due to the transaction date occurring in May 2018 which is not as proximate in time to the assessment date at issue as the remaining sales and less likely to be as indicative of fair cash value as of January 1, 2020. The Board gives little weight to board of review comparable #3 due to the property's smaller dwelling size, crawl space foundation and lack of a

fireplace making the comparable inferior to the subject property. The Board finds the best evidence of market value to be appellants' comparable sale #2 and board of review comparable sales #1, #2, #4 and #5. The Board finds appellants' comparable sale #2 and board of review comparable #2 each would require upward adjustments due to their smaller sites in relation to the subject property. However, board of review comparables #2 would require a downward adjustment as the dwelling has two more fireplaces than the subject property. The Board also finds each comparable has a newer actual age and/or effective age than the subject dwelling suggesting each would require a downward adjustment to make them more equivalent to the subject property for age. These five most similar comparables sold for prices ranging from \$423,000 to \$671,200 or from \$143.05 to \$195.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$582,292 or \$156.61 per square foot of living area, including land, which is within the range established by the best comparable sales in this record but below each of the best comparables provided by the board of review. The Board finds the subject's assessment is well supported considering the necessary adjustments to the best comparables for differences from the subject property. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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:

October 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lisa & Steven Kritz, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085