



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

APPELLANT: GT & Donna Ritter  
DOCKET NO.: 20-01592.001-R-1  
PARCEL NO.: 16-25-404-050

The parties of record before the Property Tax Appeal Board are GT & Donna Ritter, the appellants, by Mendy L. Pozin, Attorney at Law in Northbrook; 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:** \$156,627  
**IMPR.:** \$94,681  
**TOTAL:** \$251,308

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 2-story dwelling of brick exterior construction with 3,142 square feet of living area. The dwelling was constructed in 1924. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a garage containing 630 square feet of building area. The property has an approximately 27,530 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants appeared before the Property Tax Appeal Board by counsel Mendy Pozin contending overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within 2.4 miles of the subject, one of which is in the same assessment neighborhood code as the subject. The comparables consist of 1.75-story, 2-story, or 2.5-story dwellings of brick, wood siding, or stone and wood siding exterior construction ranging in size from 3,315 to 3,680 square feet of living area. The homes

were built from 1927 to 1941 with comparable #4 having an effective age of 1938. Each dwelling has central air conditioning, one to three fireplaces, a basement with one having finished area, and a garage ranging in size from 378 to 690 square feet of building area. Comparable #1 has an inground swimming pool. The parcels range in size from 14,615 to 27,390 square feet of land area. The comparables sold from May to August 2020 for prices ranging from \$399,000 to \$651,000 or from \$119.07 to \$177.87 per square foot of living area, including land.

At hearing, the appellants' counsel noted that the subject has an unfinished basement and two and a half bathrooms, less bathrooms than all but one of appellants' comparables. Counsel argued that appellant comparable #4 has an increased effective age and finished basement area, superior to the subject, yet all of appellants' comparables sold for less than the subject's estimated market value, based on its assessment.

Based on this evidence, the appellant requested a reduced total assessment of \$183,118, for an estimated market value of \$549,409 or \$174.86 per square foot of living area, including land, when applying 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 \$251,308. The subject's assessment reflects a market value of \$754,905 or \$240.26 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.

Jack Perry, Mass Appraisal Specialist, appeared on behalf of the Lake County Board of Review and noted that the subject has a larger parcel than all of the comparables in the record except for board of review comparable #1 and a higher land value than all of the comparables in the record. Mr. Perry stated that the subject had a kitchen remodel in 2005. Mr. Perry further argued that only one of the appellants' comparables is in the subject's assessment neighborhood, that appellant comparable #2 was advertised as needing to be rehabbed or a possible tear down and was sold as-is, that appellant comparable #3 was an estate sale and was sold as-is,<sup>1</sup> and that appellant comparable #4 is dissimilar to the subject in location being approximately 2.5 miles from the subject.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 1.1 miles of the subject and within the same assessment neighborhood code as the subject. The comparables consist of 2-story dwellings of stucco, stucco and stone, stucco and brick, or stucco and wood siding exterior construction ranging in size from 2,783 to 3,136 square feet of living area. The dwellings were built from 1926 to 1949, with comparables #1 through #3 having effective ages ranging from 1948 to 1973. Each dwelling has central air conditioning, one or two fireplaces, and a garage ranging in size from 361 to 460 square feet of building area. Three comparables each have a basement with two having finished area. The parcels range in size from 12,070 to 30,200 square feet of land area. The comparables sold from December 2019 to November 2020 for prices ranging from \$750,000

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<sup>1</sup> No MLS listing sheets for appellant comparables #2 or #3 were submitted as a part of either party's evidence nor were any MLS listing sheets tendered at hearing for inclusion in the record.

to \$1,000,000 or from \$245.14 to \$359.32 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, and based on the previous written submission, counsel argued that board of review comparable #1 is dissimilar to the subject in age and its most recent sale came after a complete renovation. Counsel noted that this same comparable sold in 2019, in similar condition to the subject, for \$325,000. Counsel then argued that board of review comparable #2 has been renovated, and that board of review comparables #2 and #3 are dissimilar to the subject in age. Counsel contended that board of review comparable #4 is a single, isolated sale and appears to be an outlier and therefore not representative of the marketplace.

In surrebuttal, Mr. Perry pointed out that board of review comparables #2 and #3 are located in the same assessment neighborhood code as board of review comparable #4, and that these comparables' sale prices are within approximately \$50,000 or \$30 per square foot of the sale price of comparable #4, and it is therefore not an outlier.

### **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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds that none of the parties' comparables are particularly similar to the subject due to differences in dwelling size, design, location, age/effective, and/or features. Nevertheless, the Board gives less weight to the appellants' comparable #1 due to its larger dwelling size and inground pool compared to the subject, appellant comparables #2 and #3 due to the unrefuted testimony regarding the inferior condition of these properties, and appellant comparable #4 due to its location more than two miles from the subject. The Board also gives reduced weight to board of review comparables #1 and #3 due to their newer ages and/or dissimilar foundation when compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #2 and #4 which are similar to the subject in age, dwelling size, location, and features, noting that comparable #2 has a finished basement and a newer effective age suggesting downward adjustments would be necessary to make it more equivalent to the subject. These most similar comparables sold for prices of \$750,000 and \$800,000 or for \$248.76 and \$272.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$754,905 or \$240.26 per square foot of living area, including land, which is bracketed by the best comparable sales in this record on an overall basis and below the best comparables on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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

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: February 21, 2023



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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