



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

APPELLANT: David & Suzanne Ritter  
DOCKET NO.: 21-00671.001-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.<sup>1</sup>

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:** \$76,281  
**IMPR.:** \$234,069  
**TOTAL:** \$310,350

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 2021 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 part 1-story and part 2-story dwelling<sup>2</sup> of brick exterior construction with 5,099 square feet of living area. The dwelling was constructed in 1990 and is approximately 31 years old. The home features both a partial unfinished basement and a partial crawl space foundation, central air conditioning, two fireplaces, a 782 square foot garage and a 900 square foot inground swimming pool. The property has an approximately 40,210 square foot site and is located in Riverwoods, Vernon Township, Lake County.

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<sup>1</sup> The parties agreed to forego the scheduled virtual hearing on this case and have the Board issue a decision based on the evidence in the record.

<sup>2</sup> The Board finds the best description of the subject was found in the property record card (PRC), submitted by the board of review, which includes a sketch with measurements and notes describing the subject's design/style and foundation type. The PRC also reported an inground swimming pool amenity which the appellants' grid omitted.

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 located in the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick, wood siding or Dryvit exterior construction that range in size from 4,408 to 5,671 square feet of living area. The homes range in age from 31 to 60 years old. Three comparables have a basement, two of which have finished area, and one comparable has a crawl space foundation. Each comparable has central air conditioning, two or three fireplaces and a garage ranging in size from 462 to 966 square feet of building area. The comparables have improvement assessments that range from \$170,867 to \$227,677 or from \$38.76 to \$42.67 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$206,764 or \$40.55 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 \$310,350. The subject has an improvement assessment of \$234,069 or \$45.90 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 located in the same assessment neighborhood code as the subject property. The comparables are improved with 1-story or 2-story dwellings<sup>3</sup> with a combination of brick, Dryvit, stone and wood siding exterior construction that range in size from 4,677 to 5,233 square feet of living area. The homes were built from 1977 to 1992. One comparable has a partial basement with finished area and four comparables have a crawl space foundation. Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 705 to 1,063 square feet of building area. Comparables #1 and #5 each have an inground swimming pool while comparable #2 has a 2,058 square foot detached garage. The comparables have improvement assessments that range from \$193,362 to \$248,825 or from \$39.26 to \$53.20 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to appellants' comparables #1, #2 and #3 along with board of review comparables #4 and #5 which differ from the subject in age.

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<sup>3</sup> Board of review comparables #3 and #4 have ground floor area of 2,301 and 1,638 square feet with above grade area of 5,125 and 4,788 square feet, respectively, suggesting these are part 2-story dwellings.

The Board finds the best evidence of assessment equity to be the appellants' comparable #4 and board of review comparables #1, #2 and #3 which are more similar to the subject in location, age and design but have varying degrees of similarity to the subject in foundation type and other features. These comparables have improvement assessments that range from \$193,362 to \$248,825 or from \$39.26 to \$53.20 per square foot of living area. The subject's improvement assessment of \$234,069 or \$45.90 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, such as an inground swimming pool, 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



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:

December 20, 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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