



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

APPELLANT: Chris Brotzman
DOCKET NO.: 21-01355.001-R-1
PARCEL NO.: 04-20-300-047

The parties of record before the Property Tax Appeal Board are Chris Brotzman, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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: \$24,568
IMPR.: \$80,311
TOTAL: \$104,879

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 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 ranch-style dwelling of wood siding exterior construction with 2,035 square feet of living area. The dwelling was built in 2000. Features of the home include an unfinished basement, central air conditioning, one fireplace, a 702 square foot attached garage, a 280 square foot detached garage, and a 1,800 square foot metal pole building. The property has an approximately 217,800 square foot site and is located in Beach Park, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales with the same assessment neighborhood code as the subject property and located from 0.52 of a mile to 1.03 miles from the subject. The comparables have sites that range in size from 40,010 to 47,190 square feet of land area. The comparables are improved with ranch-style dwellings of brick or wood siding exterior

construction ranging in size from 1,880 to 2,374 square feet of living area. The homes were built from 1979 to 1995. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 484 to 1,044 square feet of building area. The comparables sold from August to November 2020 for prices ranging from \$215,000 to \$259,388 or from \$109.26 to \$114.36 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$86,658 which reflects a market value of \$260,000 or \$127.76 per square foot of living area, land included, 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 \$104,879. The subject's assessment reflects a market value of \$315,426 or \$155.00 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In a written memorandum, the board of review asserted that the appellant's comparables were each situated on approximately 1 acre of land while the subject has a 5 acre site and qualified for agricultural exemptions. The board of review indicated that vacant land sales of at least 3 acres ranged from \$10,000 to \$40,000 an acre while the subject was currently assessed at \$14,742 per acre. The board of review provided two Multiple Service Listing (MLS) data sheets to support this assertion. The board of review noted that its four comparables were situated on at least 4 acres of land but differed from the subject in above ground living area by more than 10%. The board of review submitted two MLS data sheets disclosing that the sale for its comparable #1 included 4.7 acres of land and the sale for comparable #4 closed in January 2022 and was included due to the few sales of properties similar to the subject.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales with different assessment neighborhood codes than the subject property and located from 0.41 of a mile to 3.43 miles from the subject property. The comparables have sites that range in size from 57,100 to 217,800 square feet of land area. The comparables are improved with 1-story conventional-style or ranch-style dwellings of brick or brick and wood siding exterior construction ranging in size from 1,538 to 2,397 square feet of living area. The dwellings were built from 1950 to 1968 with comparables #1 and #2 having effective years built of 1975 and 1960, respectively. Each comparable has an unfinished basement. Two comparables each have central air conditioning. Three comparables each have one or two fireplaces. Three comparables each have a garage ranging in size from 374 to 557 square feet of building area. Comparable #2 has four wooden outbuildings.¹ Comparable #4 has a 910 square foot detached garage and a flat barn. The comparables sold from August 2020 to January 2022 for prices ranging from \$267,000 to \$344,900 or from \$143.89 to \$194.81 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ Property characteristics not disclosed by the board of review in the grid analysis were obtained from the MLS data sheet presented by the board of review.

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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds none of the parties' comparables are truly similar to the subject due to substantial differences from the subject in location, lot size, design, age, dwelling size, and/or other features. Nevertheless, the Board gives less weight to the board of review comparables #1, #2, and #3 due to their distant locations from the subject being more than 3 miles away from the subject.

The Board finds the remaining comparables are more similar to the subject in location and dwelling size. However, the Board finds these four comparables have varying degrees of similarity to the subject in age, dwelling size, and features. Nonetheless, the properties sold from August 2020 to January 2022 for prices ranging from \$215,000 to \$290,000 or from \$109.26 to \$188.56 per square foot of living area, land included. The subject's assessment reflects a market value of \$315,426 or \$155.00 per square foot of living area, land included, which falls above the range established by the best comparable sales in this record in terms of overall market value but within the range on a price per square foot basis. The subject's higher overall value appears to be justified given its superior site size and newer age. Therefore, based on the record and after consideration of adjustments to the comparables for the differences from the subject including but not limited to lot size, metal barn amenity, detached garage amenity, and/or age, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not 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:

November 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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