



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

APPELLANT: Louis Gitterle
DOCKET NO.: 21-01655.001-R-1
PARCEL NO.: 05-10-405-113

The parties of record before the Property Tax Appeal Board are Louis Gitterle, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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: \$10,479
IMPR.: \$75,272
TOTAL: \$85,751

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 raised ranch, two-unit dwelling of brick exterior construction with 1,769 square feet of living area.¹ The dwelling was constructed in 1960 that is approximately 61 years old with an effective age of 1982. Features of the home include two residential units, each unit has a basement with finished area, central air conditioning and a garage with 616 square feet of building area. The property has a 19,092 square foot site and is located in Fox Lake, Grant Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables located in the same assessment neighborhood code as the subject and within .78 of a mile from the subject property. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 1,876 to 2,036 square feet of living area. The dwellings

¹ The Board finds the best description of the subject is found in the evidence provided by the board of review, which contains the property recorded card and exterior photographs.

range in age from 15 to 25 years old. Each comparable has a basement, two with finished area and central air conditioning. Three comparables each have a garage ranging in size from 400 to 528 square feet of building area. The comparables have improvement assessment ranging from \$64,914 to \$69,042 or from \$33.36 to \$35.44 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$60,720 or \$34.32 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 \$85,751. The subject property has an improvement assessment of \$75,272 or \$42.55 per square foot of living area.

In response to the appeal, the board of review, through the township assessor submitted photographs of the appellant's comparables and a memorandum asserting the appellants comparables are newer 2-story single family homes.

In support of its contention of the correct assessment the board of review submitted two grid analysis and information on seven suggested equity comparables that are in the same assessment neighborhood code as the subject and located within .76 of a mile from the subject property. Two comparables are improved with raised ranch two-unit dwellings of brick or brick and frame exterior construction and five comparables are improved with 1-story single family dwellings of brick exterior construction. The comparables range in size from 1,512 to 1,777 square feet of living area. The comparables were built from 1953 to 1984, with comparable #1 having an effective age of 1988. Each comparable has a basement, five with finished area and two which are either a walk out or a look out style. Five comparables have central air conditioning. Four comparables each have two fireplaces and six comparables each have a garage ranging in size from 150 to 750 square feet of building area. Comparable #4 has an inground swimming pool. The comparables have improvement assessments ranging from \$56,542 to \$77,633 or from \$35.71 to \$44.01 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eleven suggested comparables for the Board's consideration. The Board has given less weight to the appellant's comparables along with board of review comparables #3 through #7 as none of these comparables were described as two-unit dwellings, like the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which are most similar to the subject in location, dwelling size, age/effective age, design and features. However, these two comparables each are slightly smaller in dwelling size, each lacks central air conditioning and smaller garage sizes, if any, when compared to the subject,

suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these two comparables have improvement assessments of \$56,542 and \$64,940 or \$37.40 and \$42.95 per square foot of living area. The subject property has an improvement assessment of \$75,272 or \$42.55 per square foot of living area which is bracketed by the two best comparables on a per square foot basis but greater than these comparables on an overall improvement assessment. The subject's higher overall improvement assessment appears to be well supported given the subject's larger dwelling size and superior features. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the 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: January 16, 2024



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

Louis Gitterle, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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