



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

APPELLANT: Richard Dittman
DOCKET NO.: 21-02449.001-R-1
PARCEL NO.: 15-16-200-039

The parties of record before the Property Tax Appeal Board are Richard Dittman, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$65,058
IMPR.: \$148,654
TOTAL: \$213,712

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 2-story dwelling of wood siding exterior construction with 3,087 square feet of living area. The dwelling was constructed in 1996 and is approximately 25 years old. Features of the home include a basement, central air conditioning, a fireplace, an attached 441 square foot car garage, and a 1,530 square foot detached garage. The property has a 142,441 square foot site and is located in Prairie View, Vernon Township, Lake County.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located from 0.87 of a mile to 1.55 miles from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,676 to 3,210 square feet of living area. The dwellings range in age from 28 to 73 years old.

Two homes are reported to each have a basement. Three homes have central air conditioning, three homes each have one or two fireplaces, and each home has an attached or detached garage ranging in size from 462 to 824 square feet of building area. The comparables have improvement assessments ranging from \$101,084 to \$130,827 or from \$37.77 to \$42.94 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$213,712. The subject property has an improvement assessment of \$148,654 or \$48.15 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located from 0.06 to 0.86 of a mile from the subject and within the same assessment neighborhood code as the subject. Comparable #1 is the same property as the appellant's comparable #4. The comparables are improved with 2-story homes of brick or wood siding exterior construction ranging in size from 2,787 to 3,025 square feet of living area. The dwellings were built from 1988 to 2001. Comparables #2 and #3 each have a basement and comparable #1 has a crawl space foundation. Each home has central air conditioning, a fireplace, and an attached garage ranging in size from 555 to 768 square feet of building area. Comparable #3 also has a 484 square foot detached garage. The comparables have improvement assessments ranging from \$119,676 to \$143,405 or from \$42.94 to \$48.15 per square foot of living area. The board of review noted the appellant's comparables are much older homes than the subject dwelling. Based on this evidence the board of review requested the subject's improvement assessment be sustained.

Conclusion of Law

The appellant 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 record contains a total of six equity comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the appellant's comparables, including the common comparable, due to substantial differences from the subject in age and/or foundation type.

The Board finds the best evidence of assessment equity to be the board of review's comparables #2 and #3, which are more similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments of \$134,827 and \$143,405 or \$48.15 and \$47.41 per square foot of living area, respectively. The subject's improvement assessment of \$148,654 or \$48.15 per square foot of living area falls above the best comparables in terms of total improvement assessment but is bracketed by the best comparables on per square foot basis,

and appears to be justified given the subject's two garages, with a combined square footage of 1,971 square feet of building area. Based on this record and after considering appropriate adjustments to the best comparables for differences from 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 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: January 17, 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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