



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

APPELLANT: Ken Citterman
DOCKET NO.: 21-04077.001-R-1
PARCEL NO.: 04-09-407-069

The parties of record before the Property Tax Appeal Board are Ken Citterman, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$9,074
IMPR.: \$75,396
TOTAL: \$84,470

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 is improved with a one-story dwelling of wood siding exterior construction containing 2,086 square feet of living area. The dwelling was built in 2007. Features of the home include an unfinished full basement, central air conditioning, and an attached garage with 816 square feet of building area. The property has a 15,878 square foot site located in Winthrop Harbor, 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 improved with one-story dwellings that range in size from 1,960 to 2,153 square feet of living area. The homes were built from 1990 to 1995. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage that ranges in size from 528 to 576 square feet of building area. These properties have sites ranging in size from 17,511 to 21,780 square feet of land area and are

located from .28 to .64 of a mile from the subject property. The comparables sold from February 2020 to November 2020 for prices ranging from \$189,800 to \$254,900 or from \$94.71 to \$122.40 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$82,041.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,470. The subject's assessment reflects a market value of \$254,045 or \$121.79 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 support of its contention of the correct assessment the board of review submitted information on five comparable sales with comparables #2 and #5 being the same properties as appellant's comparables #2 and #3, respectively. The comparables are improved with one-story dwellings of wood siding or vinyl siding and brick exterior construction that range in size from 1,648 to 2,153 square feet of living area. The homes were built from 1992 to 2008. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage that ranges in size from 528 to 607 square feet of building area. Comparable #3 also has a detached garage with 616 square feet of building area. These properties have sites ranging in size from 9,190 to 21,680 square feet of land area and are located from .28 to .92 of a mile from the subject property. The comparables sold from September 2020 to November 2021 for prices ranging from \$239,900 to \$264,900 or from \$118.39 to \$151.70 per square foot of living area, including land.

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 information on six comparable sales to support their respective positions with two comparables being common to the parties. The Board gives less weight to board of review comparables #1 and #3 due to differences from the subject dwelling in size. The Board finds the best evidence of market value to be appellant's comparable sales and board of review comparable sale #4, which includes two common comparables. Three of the comparables are improved with homes that are from 12 to 15 years older than the subject property, suggesting each of these comparables would require an upward or positive adjustment for age to make them more equivalent to the subject property. Each of the best comparables has a smaller garage than the subject property again suggesting these comparables would require an upward or positive adjustment to make them more equivalent to the subject property for this feature. Conversely, each comparable has a fireplace, a feature the subject dwelling does not have, indicating that a negative or downward adjustment would be appropriate. These most similar comparables sold for prices ranging from \$189,800 to \$254,900 or from \$94.71 to \$123.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$254,045 or

\$121.79 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported after considering the suggested adjustments. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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



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 19, 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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