



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

APPELLANT: Thomas Grutzmacher
DOCKET NO.: 21-04255.001-R-1
PARCEL NO.: 08-20-113-020

The parties of record before the Property Tax Appeal Board are Thomas Grutzmacher, 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 **An Increase** 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: \$14,001
IMPR.: \$74,414
TOTAL: \$88,415

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 one-story dwelling of frame exterior construction with 2,382 square feet of living area. The dwelling was constructed in 1957. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a garage containing 440 square feet of building area. The property has an approximately 13,800 square foot site and is located in Waukegan, Waukegan 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 located within .95 of a mile of the subject, two of which are in the subject's assessment neighborhood. The comparables consist of one-story dwellings of frame exterior construction ranging in size from 1,942 to 1,965 square feet of living area. The homes were built from 1957 to 1960. Each dwelling has a fireplace, an unfinished basement, and a garage ranging in size from 400 to 600 square feet of building area.

Two comparables have central air conditioning. The parcels range in size from 9,479 to 26,467 square feet of land area. The comparables sold from April to December 2020 for prices ranging from \$165,000 to \$233,000 or from \$84.96 to \$118.58 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$81,774, for an estimated market value of \$245,347 or \$103.00 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The Board takes judicial notice that this property was the subject matter of an appeal before the Board the prior year under Docket No. 20-05094-R-1. In the 2020 appeal, the Board issued a decision lowering the assessment of the subject property to \$82,369 by agreement of the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,325. The subject's assessment reflects a market value of \$265,639 or \$111.52 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 four comparable sales located within .95 of a mile of the subject, two of which are in the subject's assessment neighborhood. Comparables #1, #3, and #4 are the same properties as appellant comparables #2, #1, and #3, respectively. The comparables consist of one-story dwellings of brick or wood siding exterior construction ranging in size from 1,344 to 1,965 square feet of living area. The homes were built from 1957 to 1964. Each dwelling has an unfinished basement and a garage ranging in size from 400 to 600 square feet of building area. Two comparables have central air conditioning, and three comparables each have one or two fireplaces. The parcels range in size from 7,500 to 26,470 square feet of land area. The comparables sold from April to December 2020 for prices ranging from \$165,000 to \$233,000 or from \$84.96 to \$118.58 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant was notified of the issuance of the Board's Standing Order No. 3 regarding application of Sec. 16-185 of the Property Tax Code (35 ILCS 200/16-185) and given thirty (30) days to either withdraw the appeal or file a brief in support of the appellant's argument. The appellant did not respond to the Property Tax Appeal Board by the established deadline.

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).

As an initial matter, the Board takes judicial notice that this property was the subject matter of an appeal for the 2020 tax year under Docket No. 20-05094-R-1, in which the Board issued a decision lowering the total assessment of the subject to \$82,369 based on agreement of the parties.

The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) an increase in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record indicates that the subject property is an owner-occupied dwelling. The appellant's mailing address listed on the appeal form is the same as the subject property's address. Furthermore, the property record card submitted by the board of review, which was not refuted by the appellant, reveals the appellant is receiving both a general homestead and a senior exemption. The Board also finds that the 2020 and 2021 tax years are within the same general assessment period and an equalization factor of 1.0734 was applied in Waukegan Township in 2021. Furthermore, the decision of the Property Tax Appeal Board for the 2020 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold as of the January 1, 2021 assessment date in order to establish a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code results in an increased total assessment of \$88,415.

As a final point, the Board finds the best evidence of market value to be the parties' shared comparables, which are similar to the subject in age, location, and some features. These most similar comparables sold for prices ranging from \$165,000 to \$233,000 or from \$84.96 to \$118.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$265,639 or \$111.52 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis. While the subject's estimated market value is above the range overall, the Board finds it logical given the subject's larger dwelling compared to the best comparables. The Board gave less weight to board of review comparable #2, which differs significantly from the subject in dwelling size. Based on this record the Board finds a reduction in the subject's assessment is not justified, and instead, an increase in the subject's assessment is required.

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

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