



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

APPELLANT: Andy Fitz
DOCKET NO.: 21-04347.001-R-1
PARCEL NO.: 11-03-403-001

The parties of record before the Property Tax Appeal Board are Andy Fitz, 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: \$40,428
IMPR.: \$155,403
TOTAL: \$195,831

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 split-level dwelling¹ of wood siding exterior construction with 2,982 square feet of living area.² The dwelling was constructed in 1962 and has an effective age of 2007. Features of the home include a finished lower level, central air conditioning, a fireplace, and a 400 square foot garage. The property has a 37,897 square foot site and is located in Green Oaks, Libertyville Township, Lake County.

¹ Although the board of review described the subject as a 1-story home, the subject's property record card presented by the board of review contains a sketch that depicts a split-level home.

² The parties presented conflicting evidence of the subject's dwelling size and effective age. The appellant reported a dwelling size of 2,982 square feet of living area and an effective age of 2007, which is supported by the board of review's brief contending the subject home was remodeled and an addition was constructed although the subject's property record card describes the dwelling size and effective age of the subject before the remodeling and addition.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from 0.04 of a mile to 1.23 miles from the subject. The parcels range in size from 30,678 to 40,946 square feet of land area and are improved with split-level homes of frame or brick with frame exterior construction ranging in size from 1,449 to 1,534 square feet of living area. The dwellings were built in 1962 and 1965 and have effective ages ranging from 1964 to 1978. Each home has a finished lower level and a garage ranging in size from 484 to 560 square feet of building area. One home has a fireplace and two homes each have central air conditioning. The comparables sold from May 2019 to September 2020 for prices ranging from \$325,000 to \$385,000 or from \$216.96 to \$250.98 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$195,831. The subject's assessment reflects a market value of \$588,965 or \$197.51 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.

The board of review submitted a brief contending that the subject property was extensively remodeled, including a second floor addition that increased the square footage from 1,536 to 2,982 square feet of living area. A \$270,000 permit was issued in June, 2020 with construction and renovations completed on April 23, 2021. The board of review reported the subject's effective age after remodeling is 2007.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.97 of a mile from the subject. The parcels range in size from 19,710 to 37,900 square feet of land area and are improved with split-level homes³ of wood siding or brick and wood siding exterior construction ranging in size from 1,337 to 1,574 square feet of living area. The dwellings were built from 1960 to 1968 with comparable #5 having an effective age of 1973. Each home has a lower level, four of which have finished area, central air conditioning, and one or two garages ranging in size from 451 to 988 square feet of building area. Four homes each have one or two fireplaces, and two homes have a basement. The comparables sold from January 2020 to May 2021 for prices ranging from \$315,000 to \$390,000 or from \$200.13 to \$264.95 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

³ The board of review described the comparables as 1-story homes but also described each having a lower level, indicating these homes are split-level dwellings.

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.

As an initial matter, the board of review raised the issue of a new construction at the subject property that was assessed for the 2021 tax year. With respect to new improvements, the Board finds Section 9-180 of the Property Tax Code (35 ILCS 200/9-180) is relevant and provides in relevant part as follows:

Sec. 9-180. Pro-rata valuations; improvements or removal of improvements. The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year.

The board of review asserted a permit for the construction was issued in June, 2020 and construction was complete as of April 23, 2021. The board of review further asserted a new addition was constructed, increasing the subject's dwelling size from 1,536 to 2,982, and the subject home was extensively remodeled, increasing the subject's effective age from 1967 to 2007. However, the parties did not submit any evidence regarding an occupancy permit or the date on which the addition was inhabitable and fit for occupancy, and did not submit any evidence of a proration calculated for the 2021 tax year. Although both parties presented comparables more similar to the subject before the remodeling and addition, they both acknowledged the remodeling and addition in their evidence. The appellant described the subject as having 2,982 square feet of living area and an effective age of 2007 in its grid analysis, but presented comparables ranging in dwelling size from 1,449 to 1,534 square feet of living area and ranging in effective ages from 1964 to 1978. The board of review described the subject as having 1,536 square feet of living area and an effective age of 1967 in its grid analysis, and presented comparables ranging in dwelling size from 1,337 to 1,574 square feet of living area and ranging in effective ages from 1960 to 1973.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, which sold less proximate in time to the assessment date than the other comparables in this record and/or are located more than one mile from the subject. The Board also gives less weight to the board of review's comparables #3 and #4, due to differences from the subject in foundation type.

The Board finds the best evidence of market value to be the board of review's comparables #1, #2, and #5, which sold more proximate in time to the assessment date and are similar to the subject in location and features, but these comparables are considerably smaller and older dwellings with smaller lots than the subject, suggesting significant upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$315,000 to \$390,000 or from \$200.13 to \$264.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$588,965 or \$197.51 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value but below the range on a

price per square foot basis and which appears to be well supported given the subject's larger dwelling size, larger lot size, and newer effective age compared to the best comparables. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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:

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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