



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

APPELLANT: Chris Brotzman
DOCKET NO.: 22-00184.001-R-1
PARCEL NO.: 04-20-300-047

The parties of record before the Property Tax Appeal Board are Chris Brotzman, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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: \$25,209
IMPR.: \$82,407
TOTAL: \$107,616

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 2022 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 wood siding exterior construction with 2,035 square feet of living area. The dwelling was built in 2000. Features of the home include a basement, central air conditioning, a fireplace, a 702 square foot attached garage, a 280 square foot detached garage, and an 1,800 square foot metal pole building.¹ The property has an approximately 5-acre site and is located in Beach Park, 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 that have the same assessment neighborhood code as the subject and located from 0.44 of a mile to 1.01 miles from the subject. The comparables have sites that range in size from .37 of an acre to 2.37 acres of land area. The comparables are improved with one-story dwellings of brick or wood siding exterior construction

¹ The size of the pole building is found in the subject's property record card provided by the board of review.

ranging in size from 1,786 to 2,376 square feet of living area. The dwellings were built in 1987 or 1995. Each comparable has a basement, central air conditioning, either one or three fireplaces and an attached garage ranging in size from 484 to 550 square feet of building area. The comparables sold from August 2020 to January 2022 for prices ranging from \$120,000 to \$300,000 or from \$67.18 to \$126.26 per square foot of living area, land included.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$89,991 which reflects a market value of \$270,000 or \$132.68 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,616. The subject's assessment reflects a market value of \$322,880 or \$158.66 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that have the same assessment neighborhood code as the subject and are located from .63 of a mile to 1.01 miles from the subject property. The board of review's comparable #2 is the same property as the appellant's comparable #1, where the property reportedly sold twice. The comparables have sites that range in size from .37 of an acre to 2.37 acres of land area. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,704 to 1,820 square feet of living area. The dwellings were built from 1961 to 1987. Comparable #3 has a crawl space foundation and three comparables each have a basement. Each comparable has an unfinished basement, three comparables have central air conditioning and three comparables each have one or two fireplaces. Two comparables each have an attached garage with either 528 or 550 square feet of building area and three comparables each have a detached garage ranging in size from 520 to 768 square feet of building area. Comparable #3 has a pole building. The comparables sold from June 2021 to July 2022 for prices ranging from \$300,000 to \$354,900 or from \$167.97 to \$195.00 per square foot of living area, land included.

In a written memorandum, the board of review asserted the subject is superior to all the comparables in land size and the dwelling is newer in age. The board of review argued that the appellant's comparable #1 and board of review comparable #2 are two different sales of the same property, where the board of review contends the appellant's sale of this property was not advertised in the Multiple Listing Service (MLS) and no listing information was available. The board of review provided a copy of the MLS datasheet associated with the sale of comparable #2 which described the dwelling as having been rehabbed in 2022.

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

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

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 record contains a total of eight comparable sales for the Board's consideration as the common comparable sold twice. The Board has given less weight to the appellant's comparable #1, which appears to be an outlier due to its considerably lower sale price of \$120,000 or \$67.19 per square foot of living area, including land. Moreover, this property was rehabbed prior to the July 2022 sale, calling into question the condition of the dwelling at the time of the January 2022 sale. The Board has also given less weight to the appellant's comparable #3 due to its sale date occurring in 2020, less proximate in time to the January 1, 2022 assessment date than are the other sales in the record.

The Board finds the best evidence of market value to be the appellant's comparable sale #2 and the four comparable sales submitted by the board of review, which are relatively similar to the subject in location, dwelling size and design. However, the Board finds these five comparables have smaller site sizes, older dwellings and varying degrees of similarity to the subject in features. Nonetheless, the properties sold from June 2021 to July 2022 for prices ranging from \$300,000 to \$354,900 or from \$126.26 to \$195.00 per square foot of living area, land included. The subject's assessment reflects a market value of \$322,880 or \$158.66 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for the differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not warranted.

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: February 20, 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

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