



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

APPELLANT: David & Suzanne Ritter
DOCKET NO.: 22-00862.001-R-1
PARCEL NO.: 15-25-106-026

The parties of record before the Property Tax Appeal Board are David & Suzanne Ritter, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$77,112
IMPR.: \$236,620
TOTAL: \$313,732

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of brick exterior construction with 5,099 square feet of living area. The dwelling was constructed in 1990 and is approximately 32 years old. The home features an unfinished basement,¹ central air conditioning, two fireplaces, a 782 square foot garage, a 900 square foot inground swimming pool and hot tubs. The property has an approximately 40,205 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The appellants contend assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellants submitted information on four

¹ The Board finds the best description of the subject was found in the property information provided by the board of review disclosing the subject has a 1,090 square foot unfinished basement, which was not refuted by the appellants, when given the opportunity, in written rebuttal.

equity comparables that have the same assessment neighborhood code as the subject. The comparables are described as 2-story dwellings of brick, Dryvit or wood siding exterior construction that range in size from 4,554 to 5,474 square feet of living area. The homes range in age from 32 to 56 years old. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 650 to 951 square feet of building area. Comparable #1 has hot tubs, and comparable #4 has an inground swimming pool, hot tub, and bath house. The comparables have improvement assessments that range from \$184,683 to \$208,160 or from \$37.68 to \$43.21 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$207,019 or \$40.60 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$313,732. The subject has an improvement assessment of \$236,620 or \$46.41 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 that have the same assessment neighborhood code as the subject. The comparables are described as 2-story dwellings with brick and frame or frame exterior construction that range in size from 4,677 to 4,994 square feet of living area. The homes were built from 1977 to 2019 with comparable #4 having and effective age of 1984. The board of review reported one comparable lacks a basement foundation, and two comparables each have a basement with one comparable having a lookout design. Each comparable has central air conditioning, two fireplaces and a garage ranging in size from 1,063 to 1,604 square feet of building area. Comparables #2 and #3 each has an inground swimming pool, comparable #2 has a greenhouse, and comparable #3 has a shed. The comparables have improvement assessments that range from \$251,537 to \$267,808 or from \$53.63 to \$54.95 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to appellants' comparables #1, #2 and #3 along with board of review comparable #1 which differ from the subject in age and/or lack an inground swimming pool, which is a feature of the subject property.

The Board finds the best evidence of assessment equity to be the appellants' comparable #4 and board of review comparables #2 and #3. These comparables are relatively similar to the subject in dwelling size, age/effective age and also have an inground swimming pool, like the subject.

However, these comparables require varying adjustments for differences to make them more equivalent to the subject, including but not limited to the board of review comparable #2 lacks a basement and the other two comparables have larger basements with one having finished area in comparison to the subject that has an unfinished basement. Nevertheless, these three comparables have improvement assessments that range from \$196,765 to \$267,808 or from \$43.21 to \$53.78 per square foot of living area. The subject's improvement assessment of \$236,620 or \$46.41 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellants 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



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: April 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

David & Suzanne Ritter, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085