



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

APPELLANT: Richard Dittman
DOCKET NO.: 22-01003.001-R-1
PARCEL NO.: 15-16-200-039

The parties of record before the Property Tax Appeal Board are Richard Dittman, the appellant, 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: \$65,767
IMPR.: \$150,274
TOTAL: \$216,041

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 two-story dwelling of wood siding exterior construction with 3,087 square feet of living area. The dwelling was constructed in 1996 and is 26 years old. Features of the home include a 1,959 square foot unfinished basement, central air conditioning, a fireplace, a 441 square foot attached garage and a 1,530 square foot detached garage. The property has a site containing 142,441 square foot of land area and is located in Prairie View, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located from .12 of a mile to 1.73 miles from the subject. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 3,000 to 3,670 square feet of

living area. The dwellings are 51 to 109 years old. The comparables each have a basement ranging in size from 1,176 to 1,560 square feet, one of which has 1,170 square feet of finished area. Each comparable has central air conditioning, two comparables have one or two fireplaces, three comparables each have an attached garage ranging in size from 550 to 875 square feet of building area and two comparables each have a detached garage with either 360 or 1,872 square feet of building area. Comparable #3 has a gazebo and a shed. Comparable #4 has an inground swimming pool. The comparables have improvement assessments that range from \$114,900 to \$140,301 or from \$38.23 to \$41.73 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$123,016 or \$39.85 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 \$216,041. The subject property has an improvement assessment of \$150,274 or \$48.68 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are located from .06 of a mile to 1.51 miles from the subject. The board of review's comparable #3 is the same property as the appellant's comparable #4. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 2,787 to 3,210 square feet of living area. The dwellings were built from 1913 to 2001 and comparables #3 and #4 have reported effective ages of 1968 and 1978, respectively. Comparable #2 has a crawl space foundation and four comparables each have a basement ranging in size from 1,176 to 1,497 square feet. Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 555 to 875 square feet of building area. Two comparables also have either a 360 or a 484 square foot detached garage. Three comparables each have a shed. The comparables have improvement assessments that range from \$115,806 to \$144,968 or from \$41.20 to \$47.92 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends 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 appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted a total of eight suggested equity comparables for the Board's consideration, as one comparable was common to both parties. The Board has given less weight to the appellant's comparables, as well as board of review comparables #3 and #4 due to their older dwelling ages and/or their distant locations from the subject being more than one mile away. Additionally, the appellant's comparable #1 has a considerably larger dwelling size with finished basement area, when compared to the subject and the appellant's comparable #4 has an

inground swimming pool, unlike the subject. The Board has also given less weight to board of review comparable #2 as it has a crawl space foundation, when compared to the subject's basement foundation.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #5 which are more similar to the subject in location, design and age. However, both comparables are inferior to the subject in that they have considerably smaller basement areas, board of review comparable #1 has a substantially smaller detached garage, and board of review comparable #5 has a smaller dwelling size and no additional detached garage, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these properties have improvement assessments of \$115,806 and \$144,968 or \$41.36 and \$47.92 per square foot of living area, respectively. The subject's improvement assessment of \$150,274 or \$48.68 per square foot of living area, is greater than the two best comparables in the record, which appears to be logical given its superior dwelling size, basement size and additional detached garage with 1,530 square feet of building area. Therefore, based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant 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: June 18, 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

Richard Dittman, 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