



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

APPELLANT: Michael Dietz
DOCKET NO.: 23-02092.001-R-1
PARCEL NO.: 13-15-404-006

The parties of record before the Property Tax Appeal Board are Michael Dietz, the appellant; 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: \$39,790
IMPR.: \$109,548
TOTAL: \$149,338

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 2023 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 parties appeared before the Property Tax Appeal Board for a hearing at the Lake County Board of Review Office in Waukegan pursuant to a prior written notice. Appearing was the appellant Michael Dietz and appearing on behalf of the Lake County Board of Review was Mass Appraisal Specialist, Jack Perry.

The subject property consists of a split-level dwelling of frame and brick exterior construction with 1,726 square feet of living area. The dwelling was constructed in 1971. Features of the home include a finished lower level, an unfinished basement, central air conditioning, two fireplaces, two full baths, one half bath, and an 836 square foot garage. The property has a 67,392 square foot site and is located in Lake Barrington, Cuba 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 comparables located from .22 of a mile to 2.23 miles from the subject. The comparables are improved with split-level dwellings of frame or frame and brick exterior construction ranging in size from 1,461 to 2,336 square feet of living area. The dwellings were built from 1955 to 1973.¹ Each comparable has a finished lower level, central air conditioning, one or two fireplaces, two or three full baths and a garage ranging in size from 529 to 888 square feet of building area. Comparables #3 and #4 each have an additional half bath and an unfinished basement. The comparables have improvement assessments that range from \$75,311 to \$131,522 or from \$44.67 to \$56.30 per square foot of living area.

The appellant testified that he performed a comparable based analysis on similar houses in the area that have the same type of class as the subject property. The appellant further testified that the subject's improvement assessment was calculated by taking the average improvement assessment on a price per square foot basis of the four comparable properties.

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

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$149,338. The subject property has an improvement assessment of \$109,548 or \$63.47 per square foot of living area.

In response to the appeal, the board of review submitted a grid analysis from the Cuba Township Assessor's Office of the appellant's comparables noting differences in features when compared to the subject. Furthermore, at the hearing Mr. Perry asserted the appellant's grid analysis had discrepancies in basement area and basement finished area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within .48 of a mile from the subject. The comparables are improved with split-level dwellings of frame or brick and frame exterior construction ranging in size from 1,327 to 1,776 square feet of living area. The dwellings were built from 1969 to 1976. Each comparable has a lower level with finished area, two or three full baths, central air conditioning, one fireplace, and a garage ranging in size from 550 to 1,113 square feet of building area. The comparables have improvement assessments that range from \$82,483 to \$113,447 or from \$61.27 to \$63.88 per square foot of living area. Based on this evidence the board of review requests confirmation of the subject's assessment.

In written rebuttal and at the hearing, the appellant contended board of review comparables #1 and #2 have 3 full baths which is a superior selling point when compared to the subject's 2.5 baths. Comparable #4 has an approximately 25% smaller dwelling size and a 25% larger garage when compared to the subject.

Conclusion of Law

¹ Additional descriptive details regarding the appellant's comparables were gleaned from the board of review's evidence which was unrefuted by the appellant.

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 met this burden of proof and a reduction in the subject's improvement assessment is warranted.

The record contains a total of eight suggested equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1, #3, and #4 as well as board of review comparable #4 which are located less proximate to the subject and/or less similar to the subject in dwelling size.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 along with board of review comparables #1, #2 and #3 which are more similar to the subject in location and dwelling size. However, three comparables have more baths than the subject suggesting downward adjustments are necessary to make them more equivalent to the subject. Conversely, each comparable has a smaller garage and one less fireplace while two comparables lack a basement when compared to the subject, suggesting upward adjustments are necessary to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$78,811 to \$113,447 or from \$53.94 to \$63.88 per square foot of living area. The subject's improvement assessment of \$109,548 or \$63.47 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. Based on this record, the Board finds the appellant did not prove by clear and convincing evidence that a reduction in the subject's improvement assessment is 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: _____

February 18, 2025



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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