



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

APPELLANT: Gerald L. Ritter
DOCKET NO.: 23-03267.001-R-1
PARCEL NO.: 16-29-109-006

The parties of record before the Property Tax Appeal Board are Gerald L. Ritter, the appellant, by Jessica Hill-Magiera, Attorney at Law 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 **A Reduction** 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: \$51,783
IMPR.: \$151,243
TOTAL: \$203,026

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2022 tax year final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 subject property consists of a 2-story dwelling of wood siding exterior construction with 2,784 square feet of living area. The dwelling was built in 1955 and is approximately 68 years old. Features of the home include a 390 square foot partial basement with 293 square feet of finished area, central air conditioning, one fireplace, and a 440 square foot garage. The property has an 11,250 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant filed a direct appeal contending assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables that are located in the subject's assessment neighborhood code and within 0.24 of a mile from the subject property. The comparables are improved with 2-story homes of brick or wood siding exterior construction ranging in size from 2,744 to 2,948 square feet of living area. The dwellings were built from 1946 to 1956. The

comparables each are reported to have a 616 to 946 square foot partial basement with 344 to 661 square feet of finished area. Each comparable has central air conditioning, either one or two fireplaces, and a garage that ranges in size from 400 to 672 square feet of building area. The comparables have improvement assessments ranging from \$143,759 to \$164,315 or from \$48.76 to \$56.43 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$228,932. The subject property has an improvement assessment of \$177,149 or \$63.63 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 are in the subject's assessment neighborhood code and within 0.25 of a mile from the subject property. The comparables are improved with 1.75-story or 2-story homes of brick or wood siding exterior construction ranging in size from 3,016 to 3,198 square feet of living area. The dwellings range in age from 71 to 74 years old. Two comparables are reported to have either a 1,707 or 1,793 square foot basement, with the larger basement also having 665 square feet of finished area, and one comparable was reported to have "NONE" for basement area. Each comparable has central air conditioning and a garage that ranges in size from 399 to 756 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$177,268 to \$203,268 or from \$55.43 to \$67.40 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

In written rebuttal, the appellant's counsel asserted that the board of review comparables were not acceptable comparable sales and critiqued these comparables for style, garage size, basement size, dwelling size, and foundation type. However, counsel asserted that the appellant's comparables were proximate in location to the subject and similar to the subject in dwelling size, age, and style. The appellant also provided two grid analyses, one of both parties' comparables and the second with the appellant's opinion of the best comparables. Based on the evidence presented, the appellant's counsel argued that the subject was overassessed and a reduction as requested by the appellant was warranted.

Conclusion of Law

The appellant 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 assessment is warranted.

The record contains a total of six equity comparables for the Board's consideration. The Board gives less weight to the board of review comparables due to the following differences from the subject. Comparables #1 and #3 differ from the subject in design/story height and have

substantially larger basements than the subject; comparables #2 and #3 are substantially larger homes than the subject; comparable #3 lacks a basement foundation, which is a feature of the subject; and comparable #2 has a substantially larger garage than the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables which are similar to the subject in location, design/style, age, dwelling size, and features. These comparables have improvement assessments ranging from \$143,759 to \$164,315 or from \$48.76 to \$56.43 per square foot of living area. The subject's improvement assessment of \$177,149 or \$63.63 per square foot of living area falls above the range established by the best comparables in this record and is excessive. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment, commensurate with the appellant's request, 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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