



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

APPELLANT: Jason Ritzema  
DOCKET NO.: 21-01595.001-R-1  
PARCEL NO.: 07-01-400-004

The parties of record before the Property Tax Appeal Board are Jason Ritzema, 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:** \$14,942  
**IMPR.:** \$0  
**TOTAL:** \$14,942

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 2021 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 vacant residential parcel with approximately 29,433 square feet of land area and is located in Waukegan, Warren 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 located from 0.20 of a mile to 3.48 miles from the subject. The parcels range in size from 15,600 to 40,630 square feet of land area. The comparables sold from June 2018 to October 2020 for prices ranging from \$4,000 to \$10,100 or for \$0.25 or \$0.65 per square foot of land area. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,942. The subject's assessment reflects a market value of

\$44,938 or \$1.53 per square foot of land area, when using the 2021 three year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment the board of review submitted information on three comparable sales<sup>1</sup> located from 0.34 of a mile to 1.53 miles from the subject. The parcels range in size from 11,010 to 16,230 square feet of land area. The comparables sold from January 2020 to July 2021 for prices ranging from \$17,000 to \$56,000 or from \$1.07 to \$1.17 per square foot of land area.

The board of review submitted a brief contending that the appellant's comparables sold prior to the assessment date and two of these comparables were not arm's length sales as they transferred by quit claim deed. The board of review presented a listing sheet for the appellant's comparable #2, describing a sale of this property in July 2021 for a price of \$32,500 or \$2.08 per square foot of land area. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **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 seven comparable sales, with three parcels included in one sale and one comparable having sold twice, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 and the 2019 sale of the appellant's comparable #2, which sold less proximate in time to the assessment date than the other comparables in this record and/or were not arm's length sales. The board of review contended that the appellant's #3 and the 2019 sale of the appellant's comparable #2 were not arm's length sales, which was not refuted by the appellant in written rebuttal.

The Board finds the best evidence of market value to be the 2021 sale of the appellant's comparable #2 and the board of review's comparables, which have varying degrees of similarity to the subject in site size and location. These comparables sold for prices ranging from \$17,000 to \$56,000 or from \$1.07 to \$2.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$44,938 or \$1.53 per square foot of land area, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

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<sup>1</sup> The Board notes that the board of review presented a listing sheet for comparables #3, #4, and #5, which discloses these parcels sold together for a price of \$56,000. These three comparables have a combined site size of 47,770 square feet of land area. The listing sheet disclosed these parcels were available to be purchased together as one site or separately by individual parcel.

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:

September 19, 2023



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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