



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

APPELLANT: Daniel & Kristin Heupel
DOCKET NO.: 12-02591.001-R-1
PARCEL NO.: 06-27-304-012

The parties of record before the Property Tax Appeal Board are Daniel and Kristin Heupel, the appellants; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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: \$15,578
IMPR.: \$56,072
TOTAL: \$71,650

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 2012 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 is improved with a two-story single family dwelling of frame construction with 2,371 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and an attached garage with 600 square feet of building area. The property has a 10,454 square

foot site and is located in Grayslake, Avon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales improved with two-story dwellings that ranged in size from 2,456 to 2,636 square feet of living area. The dwellings were constructed in 1988 and 1989. Each comparable has a basement with two being finished, central air conditioning, one fireplace and an attached garage ranging in size from 483 to 624 square feet of building area. The comparables sold from December 2011 to September 2012 for prices ranging from \$195,000 to \$230,000 or from \$77.38 to \$87.25 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to \$68,500, which was based on the median sales price of the comparables of \$205,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,403. The subject's assessment reflects a market value of \$261,102 or \$110.09 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales (comparable #3 sold twice) improved with two-story dwellings that ranged in size from 2,383 to 2,698 square feet of living area. The dwellings were constructed from 1988 to 1994. Each comparable had an unfinished basement, central air conditioning, one fireplace and a garage that ranged in size from 506 to 684 square feet of building area. The comparables sold from July 2011 to November 2012 for prices ranging from \$264,000 to \$360,000 or from \$97.85 to \$151.07 per square foot of living area, including land.

Conclusion of Law

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

The Board finds the parties submitted information of nine sales to support their respective positions. The Board finds the best evidence of market value to be the appellants' comparable sales and board of comparables #2 and #3. These comparables were most similar to the subject in age and were also relatively similar to the subject in style, size and features. These comparables sold for prices ranging from \$195,500 to \$280,000 or from \$77.38 to \$107.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$110.09 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on a square foot basis. Less weight was given board of review comparables #1 and #4 based on the fact these two comparables were slightly newer than the subject dwelling. Based on this evidence the Board finds a reduction in the subject's 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.

Chairman

Klaus Albino

Member

[Signature]

Member

Member

Jerry White

Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

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: July 24, 2015

[Signature]

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 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 the subsequent year 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.

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.