



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

APPELLANT: Adrian Heiman  
DOCKET NO.: 14-00406.001-R-1  
PARCEL NO.: 16-26-409-007

The parties of record before the Property Tax Appeal Board are Adrian Heiman, the appellant, by attorney Timothy E. Moran of Schmidt, Salzman & Moran, Ltd in Chicago; 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:** \$68,677  
**IMPR.:** \$199,856  
**TOTAL:** \$268,533

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 2014 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 of a two-story single family dwelling of brick exterior construction with 4,895 square feet of living area. The dwelling was constructed in 1978. Features of the home include an unfinished basement, central air conditioning and an attached two-car garage with 484 square foot of building area. The property has a 12,879 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends both overvaluation and assessment inequity with respect to the improvement assessment as the bases of the appeal. In support of these arguments the appellant submitted information on three comparables improved with two-story dwellings of brick construction that ranged in size from 3,934 to 4,136 square feet of living area. The dwellings were either 37 or 46 years old. Each comparable had a basement with two being finished, central air conditioning, one or three fireplaces and garages ranging in size from 506 to 957 square feet

of building area. One comparable had the same neighborhood code as the subject property. The sales occurred from August 2011 to July 2013 for prices ranging from \$560,000 to \$600,000 or from \$136.02 to \$148.23 per square foot of living area, including land. These same comparables had improvement assessments ranging from \$76,921 to \$174,467 or from \$19.55 to \$42.18 per square foot of living area. The appellant's counsel asserted that applying the average above grade living area price of the comparables of \$143.11 per square foot of living area results in a revised total assessment of \$233,484.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$268,533. The subject's assessment reflects a market value of \$805,921 or \$164.64 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Lake County of 33.32% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$199,856 or \$40.83 per square foot of living area.

In rebuttal the board of review asserted that: 1) two of the appellant's comparables sold from 21 to 29 months prior to the assessment date; 2) two comparables sold "as-is", one comparable was an REO/lender owned property, and another was described as needing updating; and 3) all three comparables have between 16% to 20% less above grade living area than the subject dwelling.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with a 1.75-story dwelling and three 2-story dwellings of brick or stone construction that ranged in size from 4,479 to 5,033 square feet of living area. The dwellings were constructed from 1968 to 1984. Each comparable had a basement with three being finished, central air conditioning, one or two fireplaces and a garage ranging in size from 550 to 780 square feet of building area. Each comparable had the same neighborhood code as the subject property. The sales occurred from November 2012 to May 2014 for prices ranging from \$720,000 to \$1,042,000 of from \$143.06 to \$232.64 per square foot of living area, including land. These comparables had improvement assessments ranging from \$160,797 to \$228,956 or from \$31.95 to \$51.12 per square foot of living area. The board of review requested the subject's assessment be sustained.

### **Conclusion of Law**

The appellant contends in part 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 Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparables were most similar to the subject in location, size and land area. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$720,000 to \$1,042,000 of from \$143.06 to \$232.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$805,921 or \$164.64 per square foot of living area, including land, which is

within the range established by the best comparable sales in this record. The Board gave less weight to the appellant's comparable sales due to differences from the subject in size and/or location. Furthermore, two of the appellant's comparables did not sale proximate in time to the assessment date at issue. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified on this basis.

Two the extent the appellant is making an assessment inequity argument, 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 a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best equity comparables to be submitted by the board of review. These properties had improvement assessments ranging from \$31.95 to \$51.12 per square foot of living area. The subject's improvement assessment of \$40.83 per square foot of living area is well within this range. Based on this record 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.



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Chairman



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Member

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Member



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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 24, 2016



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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.