



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

APPELLANT: Leslie Heffez
DOCKET NO.: 14-00892.001-R-1
PARCEL NO.: 16-29-418-020

The parties of record before the Property Tax Appeal Board are Leslie Heffez, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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: \$74,934
IMPR.: \$300,731
TOTAL: \$375,665

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 a two-story dwelling of wood siding exterior construction with 4,417 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full basement with 3,430 square feet that is partially finished, central air conditioning, one fireplace and a three-car attached garage with 1,000 square feet of building area. The property has a 21,062 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,090,000 as of January 1, 2014. The appraisal was prepared by Steven L. Smith, Certified Residential Real Estate Appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using three comparable sales

improved with two-story dwellings that ranged in size from 3,195 to 4,976 square feet of living area. The dwellings ranged in age from approximately 7 to 10 years old. Each comparable was described as having a full basement with two having finished area. Each of the comparable sales has central air conditioning, one or two fireplaces and a two-car or a three-car garage. These properties have sites ranging in size from 8,712 to 14,400 square feet of land area. The comparables sold from May 2013 to October 2013 for prices ranging from \$1,000,000 to \$1,180,000 or from \$237.14 to \$316.90 per square foot of living area, including land. The appraiser made adjustments to the comparables for land area and differences from the subject property to arrive at adjusted prices ranging from \$1,053,480 to \$1,120,900. Based on these sales the appraiser arrived at an estimated market value of \$1,090,000 as of January 1, 2014.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$375,665. The subject's assessment reflects a market value of \$1,127,446 or \$255.25 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings of wood siding or brick exterior construction that ranged in size from 3,195 to 4,087 square feet of living area. The dwellings were constructed from 2004 to 2009. Each comparable has a basement that range in size from 1,627 to 2,151 square feet and each has finished living area. Each of the comparables also has central air conditioning, one fireplace and an attached garage ranging in size from 420 to 735 square feet of building area. These properties have sites ranging in size from 9,280 to 15,000 square feet of land area. The sales occurred from March 2013 to March 2014 for prices ranging from \$1,012,000 to \$1,395,000 or from \$271.90 to \$341.33 per square foot of living area, including land. Board of review comparable sale #4 was the same property as appellant's appraisal comparable sale #2.

The board of review also provided a grid analysis of the appellant's appraiser's comparable sales and comments provided by the Clerk of the Board of Review. The board of review noted the subject property backs to Maplewood Park, an 11.5 acre city park, which is not discussed in the appraisal nor were any adjustments made for the superior location. The board of review also noted no adjustments were made for the subject's larger garage and asserted that appellant's appraisal comparable sale #3 is located in a different neighborhood than the subject property. The board of review requested the subject's assessment be sustained.

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 Board finds the best evidence of market value to be the appellant's appraisal comparable sales #1 and #3 as well as board of review comparable sales #1 through #3. These comparables were most similar to the subject in dwelling size. These properties were also relatively similar to the subject in features with the exception each had a smaller basement, a smaller garage and a smaller site than the subject property. These properties sold for prices ranging from \$1,000,000 to \$1,395,000 or from \$237.14 to \$341.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,127,446 or \$255.25 per square foot of living area, including land, which is within the range established by the best comparable sales in the record and well justified considering the subject's superior attributes. Less weight was given appellant's appraisal sale #2 and board of review sale #4 due to differences from the subject in size. Based on this evidence the Board finds a reduction in the subject's assessment is not warranted.

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



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: July 22, 2016



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.