



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

APPELLANT: Edmond Helmkamp  
DOCKET NO.: 15-02378.001-R-1  
PARCEL NO.: 04-19-203-009

The parties of record before the Property Tax Appeal Board are Edmond Helmkamp, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$7,776  
**IMPR.:** \$25,412  
**TOTAL:** \$33,188

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 2015 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 two-story dwelling of frame construction with 1,732 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning and a 400 square foot garage. The property has a 10,037 square foot site and is located in Zion, Zion Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted contradictory evidence regarding the January 2015 sale of the subject property. The appellant's attorney did not complete Section IV – Recent Sale Data of the appeal form and did not submit a brief in support of the appellant's appeal. Instead, the appellant's attorney submitted copies of the subject's property record card, the settlement statement, a data sheet from the Multiple Listing Service (MLS) and a listing and property history report. The settlement statement, the MLS data sheet and the listing history report indicate the subject's sale price was

\$99,574. The property record card listed the subject's January 2015 sale price as \$95,000. Based upon this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price listed on the property record card.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,188. The subject's assessment reflects a market value of \$99,574, when using the statutory level of assessment.

In support of its contention of the correct assessment, the board of review submitted a memorandum written by the clerk of the Lake County board of review. In the memorandum, the clerk presented an explanation for the discrepancy in the subject's sale prices. According to the clerk, the discrepancy originated with the subject's Illinois Real Estate Transfer Declaration (PTAX-203). The board of review submitted a copy of the transfer document which revealed the subject's sale price was \$95,000. The board of review clerk stated the transfer document "incorrectly reflects the subject's sale price." The board of review also submitted a copy of the MLS data sheet which listed the subject's sale price as \$99,574. The clerk stated that the board of review had "reduced the assessment of the subject to its current value reflecting the sale." 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.

In this appeal, the Board finds the parties submitted contradictory evidence regarding the subject's January 2015 sale price. The Board finds the preponderance of the evidence submitted by the parties reveals the subject property sold on January 26, 2015 for a price of \$99,574. The appellant submitted copies of the settlement statement, the MLS data sheet, and a listing and property history report, all of which revealed the subject's sale price was \$99,574. The Board finds the parties submitted evidence that demonstrated the subject's sale had many of the elements of an arm's length transaction. The seller was a financial entity and the parties to the transaction were not related; the property was sold using a realtor; the property had been advertised on the open market with the Multiple Listing Service; and it was on the market for 83 days. The subject's assessment is reflective of the purchase price. Based on this record, the Board finds 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.



Chairman



Member



Acting 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 21, 2017



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.