



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

APPELLANT: Adrian Heiman
DOCKET NO.: 15-04146.001-R-1
PARCEL NO.: 16-26-409-007

The parties of record before the Property Tax Appeal Board are Adrian Heiman, the appellants, 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: \$69,267
IMPR.: \$223,953
TOTAL: \$293,220

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 is improved with a two-story 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, a fireplace and an attached garage with 484 square feet 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 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 4,500 square feet of living area. The dwellings were constructed from 1968 to 1977. Each comparable has a basement with two being partially finished, central air conditioning, one fireplace and an attached garage ranging in size from 462 to 529 square feet of building area. The comparables

have sites ranging in size from 12,080 to 20,508 square feet of land area and are located from .20 of a mile to 1.29 miles from the subject property. The comparables sold in May 2012 and December 2013 for prices ranging from \$583,125 to \$786,000 or from \$148.23 to \$174.67 per square foot of living area, including land. The comparables had improvement assessments ranging from \$121,721 to \$203,648 or from \$30.94 to \$45.26 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to reflect a market value of \$161.15 per square foot of living area, resulting in a total assessment of \$262,917.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$293,220. The subject's assessment reflects a market value of \$883,725 or \$180.54 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$223,953 or \$45.75 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one 1.75-story dwelling and three 2-story dwellings of brick or stone exterior construction that ranged in size from 4,452 to 4,569 square feet of living area. The dwellings were constructed from 1968 to 1984. Each comparable has a basement that is partially finished, central air conditioning, one or two fireplaces and a garage ranging in size from 506 to 780 square feet of building area. These properties have sites ranging in size from 11,363 to 17,889 square feet of land area and are located from .097 of a mile to 1.214 miles from the subject property. The sales occurred from August 2013 to September 2014 for prices ranging from \$841,295 to \$1,140,000 or from \$184.13 to \$256.06 per square foot of living area, including land. These properties have improvement assessments ranging from \$209,888 to \$249,897 or from \$46.85 to \$55.79 per square foot of living area.

The board of review also provided four equity comparables improved with two-story dwellings of brick or wood siding exterior construction that ranged in size from 4,718 to 4,920 square feet of living area. The dwellings were constructed from 1978 to 1987. Each comparable has a basement with one being partially finished, central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 1,044 square feet of building area. Each of the comparables has the same assessment neighborhood code as the subject property and are located from .113 of a mile to .231 of a mile from the subject property. These properties have improvement assessments ranging from \$222,950 to \$227,435 or from \$45.35 to \$47.39 per square foot of living area.

The board of review also provided a grid analysis of the appellant's comparables.

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 on this basis.

The record contains seven comparable sales submitted by the parties to support their respective positions. The Board finds the best evidence of market value to be appellant's comparable sale #2 and the comparable sales submitted by the board of review. These comparables had similar physical characteristics as the subject property and sold relatively proximate in time to the assessment date at issue. These properties sold for prices ranging from \$660,000 to \$1,140,000 or from \$160.54 to \$256.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$883,725 or \$180.54 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given appellant's sales #1 and #2 as these properties did not sell proximate in time to the assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on this basis.

The appellant also marked assessment inequity as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the appellant has not met this burden and a reduction in the assessment is not warranted.

The record has eleven comparables with various degrees of similarity to the subject property. These comparables have improvement assessments ranging from \$30.94 to \$55.79 per square foot of living area. Eight of the comparables had the same assessment neighborhood code as the subject property with improvement assessments ranging from \$45.26 to \$55.79 per square foot of living area. The subject's improvement assessment of \$45.75 per square foot of living area falls within the range established by the comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified on this basis.

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



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: September 22, 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 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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