



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

APPELLANT: John Heidmann
DOCKET NO.: 17-02466.001-R-1
PARCEL NO.: 15-30-102-018

The parties of record before the Property Tax Appeal Board are John Heidmann, 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: \$55,681
IMPR.: \$155,303
TOTAL: \$210,984

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 2017 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 wood-sided dwelling containing 3,758 square feet of living area that was constructed in 1986 and has an effective age of 1991. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached garage with 864 square feet of building area. The property also contains an additional detached garage containing 594 square feet of building area. The dwelling is situated on a 64,469-square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of six comparable sales located from .21 of a mile to 1.32 miles from the subject. Comparable #1 is the only property in the same neighborhood code as assigned to the subject property by the local assessor. The properties are situated on lots ranging in size from 40,086 to 47,916 square feet of land area. The comparables are improved with two-

story wood-sided or brick dwellings ranging in size from 3,352 to 4,160 square feet of living area. The homes were built from 1985 to 1987 and each home features a basement with four having finished areas. Each dwelling also has central air conditioning, one or two fireplaces and an attached garage ranging in size from 638 to 990 square feet of building area. The sales of the comparables occurred from June 2015 to September 2016 for prices ranging from \$504,000 to \$648,000 or from \$134.47 to \$159.33 per square foot of living area, including land.

Based on this evidence, the appellant requested that the total assessment be reduced to \$187,881 to reflect a market value of approximately \$563,699 or \$150.00 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$210,984. The subject's assessment reflects a market value of \$636,452 or \$169.36 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on seven comparable sales set forth on two grid analyses; for ease of reference, Property Tax Appeal Board has re-numbered the second set of comparables as #5 through #7. The comparables are located from .13 to .886 of a mile from the subject with two being in the same neighborhood code as assigned to the subject property by the local assessor. The properties are improved with two-story brick or wood-sided dwellings that range in size from 3,321 to 3,928 square feet of living area. The dwellings were constructed from 1979 to 1994 on lots ranging in size from 45,502 to 80,586 square feet of land area. The comparables each feature a finished basement, central air conditioning, one or two fireplaces and a garage containing from 704 to 1,056 square feet of building area. The sales of the comparables occurred from April 2016 to June 2018 for prices ranging from \$600,000 to \$702,000 or from \$160.39 to \$208.00 per square foot of living area, including land. The board of review submission also included copies of property record cards for the subject and each of its comparables.

Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 parties submitted a total of thirteen comparable sales with varying degrees of similarity to the subject in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1 and #6, along with board of review comparables #1, #2 and #6 as each of these sale dates was too remote in time from the subject's

assessment date of January 1, 2017 and, therefore, less likely to reflect the subject's estimated market value as of the assessment date at issue. The parties' eight remaining comparables were similar to the subject in design, age, lot size, dwelling size and most features. However, each of these comparables with the exception of appellant's comparables #4 and #5 have finished basement areas, unlike the subject, thus requiring downward adjustments to make these comparables more equivalent to the subject. Appellant's comparable #5, however, was most distant in proximity to the subject out of the remaining best comparables in this record, being more than one mile proximate to the subject. Furthermore, the subject is overall superior to each of the best comparables in this record due to having an additional 594-square foot detached garage which the comparables lack.

The parties' best comparables sold from April 2016 to September 2017 for prices ranging from \$504,000 to \$685,000 or from \$134.47 to \$202.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$636,452 or \$169.36 per square foot of living area, land included, which is within the range established by the best comparable sales in this record and is well supported given the subject's additional detached garage amenity.

After considering adjustments to the comparables for differences in lot sizes and some features such as finished basement area, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued. Therefore, the Board finds that the appellant did not prove by preponderance of the evidence that the subject is overvalued and, therefore, no reduction in the subject's assessment is 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: May 26, 2020



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

John Heidmann, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085