



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

APPELLANT: Joe and Ann Marie Hettinger
DOCKET NO.: 17-02641.001-R-1
PARCEL NO.: 02-34-205-030

The parties of record before the Property Tax Appeal Board are Joe and Ann Marie Hettinger, the appellants, 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: \$28,268
IMPR.: \$95,195
TOTAL: \$123,463

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 dwelling of wood siding exterior construction with 2,990 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 696 square foot garage. The property has a 15,491 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located between .80 and .97 of a mile of the subject property. The comparables have sites ranging in size from 12,023 to 16,021 square feet of land area. The comparables consist of part one-story and part two-story dwellings of wood siding exterior construction, each of which contain 2,994 square feet of living area. The dwellings were constructed from 2005 to 2008. The comparables each feature a basement with

one having finished area. Each comparable has central air conditioning, one fireplace and a garage containing 660 square feet of building area. The comparables sold from February to November 2016 for prices of \$300,000 and \$350,000 or \$100.20 and \$116.90 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$123,463. The subject's assessment reflects a market value of \$372,463 or \$124.56 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 six comparable sales located from .045 of a mile to 1.867 miles from the subject property. The comparables have sites ranging in size from 10,983 to 32,526 square feet of land area. The comparables consist of part one-story and part two-story dwellings of wood siding exterior construction ranging in size from 2,925 to 3,993 square feet of living area. The dwellings were constructed from 1997 to 2009. Each comparable features a basement with three having finished area. The comparables each have central air conditioning and a garage ranging in size from 504 to 896 square feet of building area. In addition, five comparables have one or two fireplaces and one comparable has a 546 square foot in-ground swimming pool. As part of their submission, the board of review included property record cards of the subject and the comparables. The comparables sold from May 2015 to May 2017 for prices ranging from \$380,000 to \$490,000 or from \$122.43 to \$135.04 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 parties submitted nine suggested comparable sales for the Board's consideration. The Board gave less weight to board of review comparables #1 and #3 as each has a larger dwelling size and/or larger site size. The Board also gave less weight to board of review comparables #4 and #6 due to their less proximate locations to the subject being more than 1.6 miles away. Furthermore, the Board finds board of review comparable #6 sold in May 2015 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be the appellants' comparable sales, along with comparable sales #2 and #5 submitted by the board of review. These five comparables are similar to the subject in location, dwelling size, design, age and features. These comparables sold from February to November 2016 for prices ranging from \$300,000 to \$409,000 or from \$100.20 to \$134.36 per square foot of living area, including land. The subject's assessment

reflects a market value of \$372,463 or \$124.56 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. 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: April 21, 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

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COUNTY

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