



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

APPELLANT: Sherri Heiberger  
DOCKET NO.: 18-00052.001-R-1  
PARCEL NO.: 02-07-102-069

The parties of record before the Property Tax Appeal Board are Sherri Heiberger, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County, in Lake Zurich, 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:** \$13,998  
**IMPR.:** \$65,477  
**TOTAL:** \$79,475

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 2018 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 2,816 square feet of living area. The dwelling was constructed in 2001. Features of the home include a partial unfinished basement, central air conditioning and an attached 380 square foot garage. The property has a 7,841 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparables on two grid analyses. For ease of reference, the Board has renumbered the comparables in the second grid as #4, #5 and #6, but the Board also finds that comparable #4 is the same property as appellant's comparable #3. The five comparables presented consist of two-story dwellings of wood siding exterior construction that were built in either 2001 or 2003. The homes range in size from 2,845 to 3,441 square feet of

living area. Features of the dwellings include basements, two of which have finished areas, central air conditioning and a garage ranging in size from 380 to 792 square feet of building area. Five of the comparables each have a fireplace. The comparables sold between May 2016 and June 2017 for prices ranging from \$220,000 to \$272,500 or from \$77.33 to \$82.75 per square foot of living area, including land.

Based on this evidence, the appellant 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 \$79,475. The subject's assessment reflects a market value of \$240,251 or \$85.32 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on eight comparable sales, where board of review comparables #5 and #7 are the same properties as appellant's comparables #6 and #3/#4, respectively. The board of review also submitted the property record cards for the subject and each of its comparables. The comparables consist of two-story dwellings of wood siding exterior construction that were built between 1998 and 2004. The homes range in size from 2,520 to 3,441 square feet of living area. Features of the dwellings include basements, four of which have finished areas, central air conditioning, a fireplace and a garage ranging in size from 400 to 736 square feet of building area. The comparables sold between June 2016 and August 2018 for prices ranging from \$225,500 to \$289,900 or from \$79.19 to \$96.23 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 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 eleven comparable sales, with two common properties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2, #5 and #6/board of review comparable #5 and board of review comparables #1, #3 and #6 due to finished basement areas and/or larger living areas when compared to the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3/#4 along with board of review comparable sales #2, #4, #7 and #8. These six most similar comparables sold May 2016 to February 2018 for prices ranging from \$220,000 to \$242,000 or from \$77.33 to \$89.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$240,251 or \$85.32 per square foot of living area, including land,

which is within the range established by the best comparable sales in this record. Based on this evidence, 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. 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: August 18, 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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