



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

APPELLANT: Thomas Hetler
DOCKET NO.: 18-01096.001-R-1
PARCEL NO.: 16-09-209-007

The parties of record before the Property Tax Appeal Board are Thomas Hetler, the appellant, by attorney John Hetler, of Dennis W. Hetler & Associates PC 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 A Reduction 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: \$100,656
IMPR.: \$84,936
TOTAL: \$185,592

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 brick and frame exterior construction with 2,512 square feet of living area.¹ The dwelling was constructed in 1961. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a two-car garage. The property has approximately a 20,475 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The petition disclosed that the appellant filed an appeal for the prior tax year under Docket Number 17-00771.001-R-1. The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$490,000 as of January 1, 2017 that was prepared by Ibi Cole, a Certified

¹ The parties differ slightly as to the dwelling size of the subject. This slight difference does not prevent the Board from determining the correct assessment based on the entire record.

General Real Estate Appraiser. The intended use of the retrospective appraisal is to estimate the subject's fair market value as of January 1, 2017 for ad valorem taxation purposes. The appraiser also noted the subject property is owner-occupied. In estimating the market value of the subject property, the appraiser developed the cost and sales comparison approaches to value. Under the cost approach, the appraiser arrived at an estimated value of \$490,000. Under the sales comparison approach, the appraiser utilized six comparables located within .363 miles from the subject. The comparables have varying degrees of similarity to the subject in dwelling size, design, age and features. The comparables sold May 2016 to March 2017 for prices ranging from \$495,000 to \$812,000 or from \$160.84 to \$235.70 per square foot of living area, including land. After applying adjustments to the comparables for differences when compared to the subject, the appraiser arrived at an estimated market value of \$490,000 as of January 1, 2017.

In reconciliation of value, the appraiser gave equal consideration to both approaches to value and arrived at an estimated market value of \$490,000 as of January 1, 2017. Based on this evidence, the appellant requested a reduction in the subject property's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$188,592. The subject's assessment reflects a market value of \$570,109 or \$226.95 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 response to the appeal, the board of review noted the appellant's appraisal was dated January 1, 2017, twelve months prior to the January 1, 2018 assessment date.

The board of review also asserted the Property Tax Appeal Board issued a decision pertaining to the subject property for the prior 2017 tax year under Docket Number 17-00771.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision based on an agreement by the parties lowering the subject's assessment to \$185,000. The board of review noted that 2015 was the first year of the general assessment cycle and that a township equalization factor of 1.0032 was applied in West Deerfield Township for the 2018 tax year. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Lake County Board of Review proposed to reduce the subject's assessment to \$185,592, which reflects the Property Tax Appeal Board's 2017 decision plus application of the township equalization factor of 1.0032.

The appellant was notified of this suggested assessment and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment.

Conclusion of Law

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board the prior tax year under Docket Number 17-00771.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the subject's assessment to \$185,592 based on an agreement between the parties. The Property Tax Appeal Board takes notice that Lake County's quadrennial general assessment period began in the 2015 tax year and continues through the 2018 tax year as depicted on the "notes on appeal" submitted by the board of review.

The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds the record disclosed the subject property is an owner-occupied residence and the 2017 and 2018 tax years are within the same general assessment period. The Board finds the record shows a 1.0032 equalization factor was issued in West Deerfield Township for the 2018 year. The record contains no evidence showing the Board's 2017 decision was reversed or modified upon review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value. The subject property has a 2018 final assessment of \$188,592. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior year's decision results in a reduction in the subject's assessment. ($\$185,000 \times 1.0032 = \$185,592$). Considering the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted commensurate with the assessment proposed by the board of review.

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:

February 16, 2021



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

Thomas Hetler, by attorney:
John Hetler
Dennis W. Hetler & Associates PC
161 North Clark Street
Suite 2210
Chicago, IL 60601

COUNTY

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