



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

APPELLANT: Martin Hecht
DOCKET NO.: 19-03079.001-R-1
PARCEL NO.: 15-24-401-034

The parties of record before the Property Tax Appeal Board are Martin Hecht, the appellant; 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: \$98,182
IMPR.: \$113,702
TOTAL: \$211,884

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 2019 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 part split-level and part two-story dwelling of brick and frame construction with 3,579 square feet of living area. The dwelling was originally constructed in 1966 and had additions and remodeling completed in 2007. Features of the home include a 1,348 square foot finished lower level, central air conditioning, three fireplaces, an attached 667 square foot garage and a shed.¹ The property has a 79,185 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales that were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 38,784 to 78,717 square feet of land area that were improved with two-story or split-level

¹ The Board finds the best evidence of the style and the size of the subject's lower level was the sketch of the subject's improvements submitted by the board of review, which was not refuted by the appellant.

dwelling of frame or brick and frame construction. The dwellings ranged in size from 2,520 to 3,372 square feet of living area and were built between 1956 and 1967. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from April 2017 to July 2019 for prices ranging from \$530,000 to \$542,000 or from \$157.77 to \$215.08 per square foot of living area, including land.²

The appellant wrote in a letter that, "It was difficult to rely on the information provided by the local township assessor. The assessor should provide the most accurate information, yet critical property information is missing, such as the number of bedrooms (listed as "0" for most properties)." The appellant also included a photograph of a property that was labeled as "Township Assessor Comparable."

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$188,315.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$247,720. The subject's assessment reflects a market value of \$753,177 or \$210.44 per square foot of living area, including land, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on two of the appellant's comparable sales and information on one additional comparable property. The additional comparable was not located within the same neighborhood code as the subject property and did not have recent sales data, which the Board finds does not address the overvaluation argument brought by the appellant.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be appellant's comparable sales. The Board gave less weight to the appellant's comparable #2, due to its sale occurring greater than 20 months prior to the January 1, 2019 assessment date at issue. The Board finds the appellant's remaining comparables were similar to the subject in location and some features. However, the

² The parties differ as to several aspects, including size, of the appellant's comparables. The Board finds the best evidence was the sketches of the comparables' improvements submitted by the board of review. The parties also reported slight differences in the size of the subject's lot, as well as those of the appellant's comparables. The Board will use the lot sizes reported by the board of review, as the information was more precise than that of the appellant. The appellant's grid has been corrected based on these findings.

best two comparables had considerably smaller dwellings when compared to the subject. Nevertheless, these most similar comparables sold in November 2018 and July 2019 for prices of \$530,000 and \$532,000 or \$180.03 and \$157.77 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$753,177 or \$210.44 per square foot of living area, including land, which is above the market values of the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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: April 20, 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

Martin Hecht
2690 Edgewood Court
Riverwoods, IL 60015

COUNTY

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