



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

APPELLANT: Thomas Hetler  
DOCKET NO.: 19-05765.001-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 **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:** \$94,966  
**IMPR.:** \$109,428  
**TOTAL:** \$204,394

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 2-story dwelling of brick and wood siding exterior construction with 2,512 square feet of living area. The dwelling was constructed in 1961 and 58 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 462 square foot 2-car garage. The property has a 20,475 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

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 \$460,000 as of January 1, 2019. Paul K. Moy, a certified residential real estate appraiser and Ibi Cole, a certified general real estate appraiser prepared the appraisal report.

The intended use of the appraisal was for an ad valorem tax appeal. Users of the report included the taxpayer of record and the party's legal counsel. The appraisers described the appraisal as an exterior only report. In describing the subject's condition, the appraisers merely state that they are relying on information from a prior August 2017 observation of the subject, Multiple Listing Service (MLS) data and the owner's assertion that no changes to the property had been made since August 2017. In the grid, the appraisers characterize the subject's condition as "average" and its modernizations as "good" with no further explanation. The appraisers estimate the subject property has an effective age of 40 years.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value using four comparable sales located within 0.61 of a mile from the subject property. The comparables have sites that range in size from 12,155 to 21,010 square feet of land area and are improved dwellings described as Colonial, Dutch Colonial or Mansard in style with cedar, brick, brick and asphalt or frame and brick exterior construction. The comparables range in size from 2,208 to 2,684 square feet of living area and range in age from 52 to 56 years old. Each comparable has a basement, one with finished area, one fireplace and a 2-car garage. Comparables #1, #2 and #4 have central air conditioning. Comparable #3 is reported to have "Prt. HVAC, Ind A/C" which appears to indicate that a portion of the living area is cooled with central air conditioning and a portion is cooled with an individual air conditioning unit. The comparables sold from September 2017 to June 2019 for prices ranging from \$400,000 to \$460,000 or from \$163.40 to \$185.69 per square foot of living area, land included.

The appraisers adjusted the comparables for differences with the subject in site size, exterior materials, dwelling size, bathroom count, finished basement area, fireplace count and modernization which were explained in the report. After adjustments, the appraisers arrived at adjusted prices ranging from \$399,000 to \$477,000 and an opinion of market value for the subject of \$460,000. Based on this evidence, the appellant requested the subject's assessment be reduced to \$153,318 which equates to the appraised value of the subject when applying 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 \$204,394. The subject's assessment reflects a market value of \$621,447 or \$247.39 per square foot of living area, land included, 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 five comparables located within 0.51 of a mile from the subject property. The comparables have sites that range in size from 20,000 to 26,370 square feet of land area and are improved with 1.75-story or 2-story dwellings of brick or wood siding exterior construction that range in size from 2,451 to 2,815 square feet of living area. The homes were built from 1953 to 1963. Each comparable has a basement, one with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 550 square feet of building area. The comparables sold from May 2018 to September 2019 for prices ranging from \$735,000 to \$912,094 or from \$299.84 to \$334.32 per square foot of living area, land included.

The board of review submitted comments critiquing the appraisal, alleging the report did not appear to be prepared for ad valorem purposes, that the appraisers did not enter the subject property and noting that two of the appraisal comparables sold in 2017 and two comparable sales are located outside of the subject's neighborhood. The board of review contended that its evidence demonstrates the subject's assessment is in line with comparable sales in the subject's neighborhood. Based on this evidence, the board of review requested 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 evidence in the record did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted an appraisal and five comparable sales for the Board's consideration. The Board gives less weight to the opinion of value for the subject as presented in the appraisal. The appraisers provided limited information with respect to the subject's condition but report it as having "good" modernizations. Given the subject's good modernization, the appraisers then selected three dated comparables. One comparable was reported to have "similar" modernization, however, this property sold in 2017, less proximate to the January 1, 2019 assessment date than other comparables in the record and was dissimilar to the subject in its finished basement along with a portion of its living area being cooled by an individual air conditioning unit. Together, these facts call into question the comparables utilized in the appraisal report and therefore the appraisers' opinion of value for the subject. The Board also gives less weight to board of review comparables #1, #3 and #4 which differ from the subject in design and/or finished basement.

The Board finds the best evidence of market value to be board of review comparables #2 and #5 which are more similar to the subject in location, age, design, dwelling size and features. These comparables sold in June and May 2018 for prices of \$835,000 and \$800,000 or \$300.47 and \$312.26 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$621,447 or \$247.39 per square foot of living area, including land, which falls below the two best comparable sales in the record. After considering adjustments to the comparables for differences with the subject, 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:

March 15, 2022



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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