



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

APPELLANT: Robert Hetman
DOCKET NO.: 19-08798.001-R-1
PARCEL NO.: 07-18-403-001

The parties of record before the Property Tax Appeal Board are Robert Hetman, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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: \$26,712
IMPR.: \$131,982
TOTAL: \$158,694

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 two-story dwelling of wood siding exterior construction with 3,733 square feet of living area. The dwelling was constructed in 2000 and is approximately 19 years old. Features of the home include a basement finished with a 1,457 square foot recreation room, central air conditioning, a fireplace and an 837 square foot garage. The property has an approximately 16,120 square foot site and is located in Gurnee, Warren 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 with the same assessment neighborhood code as the subject. The comparables have sites that range in size from 10,454 to 14,810 square feet of land area. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 3,156 to 3,789 square feet of living area. The dwellings range in age from 17 to 25 years old. The comparables each comparable have a

basement, one of which has 1,323 square feet of finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 440 to 782 square feet of building area. The properties sold in October 2018 and April 2019 for prices ranging from \$300,000 to \$470,000 or from \$95.06 to \$124.04 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$132,687, which would reflect a market value of \$398,101 or \$106.64 per square foot of living area, including land, when using 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 \$164,650. The subject's assessment reflects a market value of \$500,608 or \$134.10 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 through the township assessor submitted information on five comparable sales with the same assessment neighborhood code as the subject and located within .47 of a mile from the subject property. The board of review's comparable #1 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 10,450 to 16,120 square feet of land area and are improved with two-story dwellings of wood siding exterior construction ranging in size from 3,104 to 3,989 square feet of living area. The dwellings were built from 1996 to 2002. The board of review reported that each comparable has a basement, three of which have finished area.¹ Each comparable has central air conditioning, a fireplace and a garage ranging in size from 690 to 903 square feet of building area. The properties sold from November 2017 to September 2020 for prices ranging from \$440,000 to \$495,000 or from \$124.04 to \$153.00 per square foot of living area, including land.

In response to the appellant's evidence, the board of review asserted that the appellant's comparables #1 and #2 show the low end of the range and the appellant's comparable #3 is shared with the assessor. The board of review made note of the subject's bath and recreation room. The board of review contends the assessor comparables support the subject's current assessment.

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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

¹ The board of review reported that its comparable #1/appellant's comparable #3 has an unfinished basement, whereas the appellant reported that this comparable has a basement with 1,323 square feet of finished area.

The record contains a total of seven suggested comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparables #1 and #2, along with board of review comparables #3, #4 and #5 due to their smaller dwelling sizes when compared to the subject. Furthermore, the Board finds board of review comparables #3 and #4 have sale dates occurring in 2017 and 2020, which are less proximate in time to the assessment date at issue and less likely to be indicative of the subject's market value as of January 1, 2019.

The Board finds the best evidence of market value to be the appellant's comparable #3/board of review comparable #1 and board of review comparable #2. The Board finds these two comparables sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and some features. These two properties sold in October and November 2018 for prices of \$470,000 and \$495,000 or for \$124.04 and \$124.09 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$500,608 or \$134.10 per square foot of living area, including land, which falls above the two best comparable sales in the record both in terms of overall market value and on a price per square foot basis. After considering 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 excessive. Therefore, based on this record, the Board finds a 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: June 21, 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

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