



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

APPELLANT: Robby Heller  
DOCKET NO.: 20-00300.001-R-1  
PARCEL NO.: 15-06-409-008

The parties of record before the Property Tax Appeal Board are Robby Heller, 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:** \$32,526  
**IMPR.:** \$97,734  
**TOTAL:** \$130,260

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 2020 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 2,280 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 420 square foot garage. The property has an approximately 12,160 square foot site and is located in Vernon Hills, 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 located within 0.41 of a mile from the subject property. The comparables have sites that range in size from 7,524 to 11,312 square feet of land area and are improved with two-story dwellings of frame exterior construction with either 2,187 or 2,280 square feet of living area. The dwellings were built in 1989 or 1991. Each comparable has a basement, with two reported to have finished area, central air conditioning and

a 420 square foot garage. One comparable has a fireplace. The properties sold from July 2019 to April 2020 for prices ranging from \$350,000 to \$395,000 or from \$153.51 to \$173.25 per square foot of living area, land included.

The appellant also submitted an aerial map of the subject property, depicting proximity to roadways and commented that the subject property “backs to major road.” A Multiple Listing Service (MLS) sheet on the appellant’s comparable #2 noted the property was “Rehab in 2019.” Information in the MLS sheet for this sale described updated bathrooms and some new flooring along with other older updates to the property. The listing also describes the property as having a “partially finished basement” which was not reported in the grid analysis. Based on this evidence, the appellant requested the subject’s assessment be reduced to \$125,654 which reflects a market value of \$377,000 or \$165.35 per square foot of living area, land included, 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 \$130,260. The subject's assessment reflects a market value of \$391,289 or \$171.62 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% 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 comparable sales located within 0.39 of a mile from the subject property. Board of review comparable #2 is the same property as the appellant’s comparable #2 which was previously described. Board of review comparable #1 has a 10,180 square foot site improved with a two-story dwelling of wood siding exterior construction that has 2,165 square feet of living area. The home was built in 1992, has an unfinished basement, central air conditioning, one fireplace and a 400 square foot garage. The two properties sold in September 2019 or February 2020 for prices of \$372,500 and \$395,000 or for \$172.06 and \$173.25 per square foot of living area, land included, respectively.

The board of review’s submission included comments noting the subject property sold in 2018 for a price of \$377,000 and that the subject has an additional half-bathroom relative to the board of review comparable sales. 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains four comparable sales for the Board’s consideration, as one property was common to both parties. The Board finds these comparables are similar to the subject in location, age, design, dwelling size and other features. The properties sold from July 2019 to

April 2020 for prices ranging from \$350,000 to \$395,000 or from \$153.51 to \$173.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$391,289 or \$171.62 per square foot of living area, including land, which falls within the range established by the comparable sales in this record. After considering appropriate adjustments to the comparables for differences from 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: September 20, 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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