



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

APPELLANT: John & Carol Heidmann
DOCKET NO.: 20-01438.001-R-1
PARCEL NO.: 15-30-102-018

The parties of record before the Property Tax Appeal Board are John & Carol Heidmann, the appellants, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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: \$52,643
IMPR.: \$181,864
TOTAL: \$234,507

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 3,750 square feet of living area. The dwelling was constructed in 1986 and has a reported effective age of 1991. Features of the home include an unfinished basement, central air conditioning, a fireplace and an 864 square foot attached garage. The property also has a detached garage with an unfinished basement containing 594 square feet of building area. The property has a 64,470 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on three comparable sales located within .26 of a mile from the subject property, two of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 48,790 to 96,270 square feet of land area. The

comparables are improved with two-story dwellings of frame or brick exterior construction ranging in size from 3,375 to 4,426 square feet of living area. The dwellings were built from 1940 to 1988 with comparable #3 having a reported effective age of 1959. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, one to three fireplaces and an attached garage ranging in size from 744 to 1,056 square feet of building area. The comparables sold from June 2018 to March 2020 for prices ranging from \$422,000 to \$702,000 or from \$115.84 to \$208.00 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$177,344, which would reflect a market value of \$532,085 or \$141.89 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 \$234,507. The subject's assessment reflects a market value of \$704,437 or \$187.85 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 four comparable sales located within .81 of a mile from the subject property, one of which has the same assessment neighborhood code as the subject. The comparables have sites that range in size from 44,430 to 104,980 square feet of land area. The comparables are improved with one-story or two-story dwellings of brick or wood siding and brick exterior construction ranging in size from 3,212 to 3,874 square feet of living area. The dwellings were built from 1979 to 1996. The comparables each have a basement, three of which are finished with a recreation room. Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 713 to 864 square feet of building area. Comparables #3 and #4 each have an inground swimming pool and a hot tub. The comparables sold from August 2019 to October 2020 for prices ranging from \$641,000 to \$810,000 or from \$188.16 to \$209.09 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven suggested comparable sales for the Board's consideration. The Board has given less weight to the appellants' comparable #1 due the sale date occurring less proximate in time to the lien date at issue than the other comparable sales in the record. The Board has also given less weight to the appellants' comparables #2 and #3 due to differences from the subject in dwelling size or age. The Board has given reduced weight to board of review comparable #1 due to its dissimilar one-story design and smaller dwelling size when compared to the subject dwelling.

The Board finds the best evidence of market value to be board of review comparables #2, #3 and #4, which sold proximate in time to the assessment date at issue and are overall more similar to the subject in dwelling size, design and age. However, the Board finds these three comparables have features with varying degrees of similarity when compared to the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from August 2019 to October 2020 for prices ranging from \$715,000 to \$810,000 or from \$188.16 to \$209.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$704,437 or \$187.85 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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:

October 18, 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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