



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

APPELLANT: Richard and Linda Hegg
DOCKET NO.: 20-01491.001-R-1
PARCEL NO.: 12-21-215-008

The parties of record before the Property Tax Appeal Board are Richard and Linda Hegg, 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 **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: \$59,282
IMPR.: \$257,652
TOTAL: \$316,934

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 2-story dwelling of stucco exterior construction with 2,917 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full basement, central air conditioning, two fireplaces, and a 484 square foot garage. The property has an approximately 4,190 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within 0.13 of a mile from the subject property. The parcels range in size from 5,730 to 9,370 square feet of land area and are improved with 1.75-story or 2-story homes of brick or frame exterior construction ranging in size from 2,268 to 3,598 square feet of living area. The dwellings range in age from 27 to 95 years old. Each home has a partial or full basement, three of which have finished area, central air

conditioning, one or two fireplaces, and a garage ranging in size from 440 to 649 square feet of building area. The comparables sold from February 2018 to March 2020 for prices ranging from \$675,000 to \$992,500 or from \$270.32 to \$308.20 per square foot of living area, including land.

As part of the appeal, the appellants also disclosed that the subject property is an owner-occupied residence. The Board takes judicial notice that this property was the subject matter of an appeal before the Board the prior year under Docket Number 19-04587.001-R-1. In that appeal the Board issued a decision lowering the assessment of the subject property to \$311,116 based on the evidence submitted by the parties.

Based on this evidence the appellants requested a reduction in the subject's assessment to \$274,014 which would reflect a market value of \$822,124 or \$281.84 per square foot of living area, including land, 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 \$341,632. The subject's assessment reflects a market value of \$1,026,230 or \$351.81 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.

Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2020 an equalization factor of 1.0187 was applied to non-farm properties in Shields Township.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.33 of a mile from the subject property. The parcels range in size from 9,300 to 12,630 square feet of land area and are improved with 2-story homes of wood siding exterior construction ranging in size from 2,892 to 3,653 square feet of living area. The dwellings were built from 1990 to 1997. Each home has a full basement, two of which have finished area, central air conditioning, and one or two fireplaces. Comparables #1 and #3 each have a 483 or 594 square foot attached garage and comparables #1 and #2 each have a 300 or 528 square foot detached garage. Comparable #1 also has a fully finished attic. The comparables sold from April 2019 to October 2020 for prices ranging from \$965,000 to \$1,130,000 or from \$307.97 to \$390.73 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Board for the 2019 tax year under Docket No. 19-04587.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$311,116. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2020 tax years are within the same general assessment period and an equalization factor of 1.0187 was applied in Shields Township in 2020. Furthermore, the decision of the Board for the 2019 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$316,934, which is less than the 2020 assessment of the subject property of \$341,632.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables and the board of review's comparable #1, due to significant differences from the subject in dwelling size or age.

The Board finds the best evidence of market value to be the board of review's comparables #2 and #3, which are similar to the subject in dwelling size, age, location, and most features, although both properties have larger lots than the subject and one property has finished basement area unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more similar to the subject. These most similar comparables sold in March and October 2020 for prices of \$965,000 and \$1,130,000 or \$321.88 and \$390.73 per square foot of living area, including land, respectively. The subject's reduced assessment of \$316,934 reflects a market value of \$952,040 or \$326.38 per square foot of living area, including land, which is below the best comparables in terms of total market value and is bracketed by the best comparables on a price per square foot basis, which is logical given the subject has a smaller lot than these comparables. The Board finds on this record that the comparables demonstrate the subject property, once reduced as an owner-occupied property, is correctly valued for assessment purposes.

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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