



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

APPELLANT: Richard Heidlauf
DOCKET NO.: 20-04627.001-R-1
PARCEL NO.: 07-30-411-022

The parties of record before the Property Tax Appeal Board are Richard Heidlauf, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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: \$11,892
IMPR.: \$55,699
TOTAL: \$67,591

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 one-story dwelling of wood siding exterior construction with 1,196 square feet of living area. The dwelling was constructed in 1973. Features of the home include a full unfinished basement, central air conditioning and a detached 1,296 square foot garage. The property has a 10,020 square foot site and is located in Grayslake, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located in the same assessment neighborhood code as the subject property and within .23 of a mile from the subject. The comparable parcels range in size from 8,770 to 13,530 square feet of land area and are improved with one-story dwellings of wood siding exterior construction. The homes were built from 1953 to 1965 with comparable #1 having a reported effective age of 1995. The homes range in size

from 1,035 to 1,300 square feet of living area. Four of the dwellings have full basements and one comparable has a crawl-space foundation. Three of the dwellings have central air conditioning and comparable #4 has a fireplace. Three of the comparables have a garage ranging in size from 252 to 440 square feet of building area. Comparable #4 also has a full finished attic. The comparables sold from January to December 2019 for prices ranging from \$150,000 to \$200,000 or from \$124.77 to \$153.85 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$52,616 which would reflect a market value of \$157,864 or \$131.99 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 \$67,591. The subject's assessment reflects a market value of \$203,037 or \$169.76 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 five comparable sales, where board of review comparable #2 is the same property as appellant's comparable #1. The properties are located in the same assessment neighborhood code as the subject property and from .03 to .78 of a mile from the subject. The comparable parcels range in size from 8,700 to 12,880 square feet of land area and are improved with one-story dwellings of wood siding exterior construction. The homes were built from 1963 to 1967 with comparables #1 and #5 having reported effective ages of 1995 and 1979, respectively. The homes range in size from 1,040 to 1,352 square feet of living area. Four of the dwellings have full basements, two of which have finished areas, and one comparable has a crawl-space foundation. Two of the dwellings have central air conditioning and four of the comparables have a garage ranging in size from 286 to 528 square feet of building area. The comparables sold from July 2019 to September 2020 for prices ranging from \$180,000 to \$213,000 or from \$133.14 to \$204.61 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 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 parties submitted a total of nine comparable sales, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. Each comparable has an older date of original construction than the subject property which was built in 1973, and two of the comparables have reported effective ages newer than the subject dwelling. The Board has given reduced weight to appellant's comparable #4 and board of review

comparable #5, each of which have crawl-space foundations, dissimilar to the subject's full basement.

The Board finds on this limited record that the best evidence of market value to be appellant's comparable sale #1/board of review comparable sale #2, appellant's comparable sales #2, #3 and #5 along with board of review comparable sales #1, #3 and #4 which require adjustments for age, finished basement and/or lack of air conditioning when compared to the subject. These most similar comparables sold from July 2019 to September 2020 for prices ranging from \$150,000 to \$213,000 or from \$130.21 to \$204.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$203,037 or \$169.76 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering differences between the best comparables and the subject property, 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 21, 2023



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Richard Heidlauf, by attorney:
Eric Feldman
Eric Feldman & Assoc. P.C.
123 W. Madison St.
Suite 1704
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085