



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

APPELLANT: Thomas Hetler  
DOCKET NO.: 21-00197.001-R-1  
PARCEL NO.: 16-09-209-007

The parties of record before the Property Tax Appeal Board are Thomas Hetler, the appellant, by attorney John Hetler, of Dennis W. Hetler & Associates PC 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:** \$94,927  
**IMPR.:** \$109,384  
**TOTAL:** \$204,311

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 2021 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 brick and frame exterior construction with 2,512 square feet of living area. The dwelling was constructed in 1961. Features of the home include an unfinished basement, central air conditioning, one fireplace<sup>1</sup> and a 462 square foot 2-car garage. The property has a 20,475 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$460,000 as of January 1, 2019. The appraisal report was prepared by Paul K. Moy, a Certified

---

<sup>1</sup> The Board finds the subject has one fireplace which is reported in the subject's property record card, Section III of the appeal petition and URAR page 1 of the appraisal report. This contrasts with the appraisal grid which reports two fireplaces for the subject property.

Residential Real Estate Appraiser and Ibi Cole, a Certified General Real Estate Appraiser and MAI.

The intended use of the appraisal was for an ad valorem tax appeal. Users of the report included the client and the client's legal counsel. The appraisers described the appraisal as an exterior only report. The appraisers state that they relied on information from a prior August 2017 observation of the subject, Multiple Listing Service (MLS) data and the owner's assertion that no changes to the property had been made since that date.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value using four comparable sales located within 0.61 of a mile from the subject property. The comparables have sites that range in size from 12,155 to 21,010 square feet of land area and are improved dwellings described as Colonial, Dutch Colonial or Mansard in style with a combination of aluminum/vinyl siding (AVS), cedar, brick and asphalt exterior construction. The comparables range in size from 2,208 to 2,684 square feet of living area and range in age from 52 to 56 years old. Each comparable has a basement, with one having finished area. The dwellings have one fireplace and a 2-car garage. Comparables #1, #2 and #4 have central air conditioning. Comparable #3 is reported to have "Prt. HVAC, Ind A/C." The comparables sold from September 2017 to June 2019 for prices ranging from \$400,000 to \$460,000 or from \$163.40 to \$185.69 per square foot of living area, land included.

The appraisers adjusted the comparables for differences with the subject in site size, exterior materials, dwelling size, bathroom count, finished basement area, fireplace count and modernization arriving at adjusted sale prices of the comparables ranging from \$399,000 to \$477,000 and an opinion of market value for the subject of \$460,000. Based on this evidence, the appellant requested the subject's assessment be reduced to the appraised value 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 \$204,311. The subject's assessment reflects a market value of \$614,469 or \$244.61 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

The board of review submitted comments critiquing the appraisal, noting the report's effective date of January 1, 2019 is 24 months prior to the assessment date under appeal. The board of review asserted the four appraisal comparables which sold in 2017 and 2019 are dated sales that do not reflect the overall market conditions as of the January 1, 2021 assessment date. In addition, the board of review noted the appraisal was an exterior only inspection with no interior inspection conducted. The board of review argued the subject property was built in 1961 and remodeled in 2006. In support of this argument the board of review submitted a copy of the subject's property record card showing a permit in the amount of \$8,206 was issued in May 2006 for remodeling.

In support of its contention of the correct assessment the board of review submitted information on six comparables located within 0.72 of a mile from the subject property. The comparables have sites that range in size from 20,000 to 37,700 square feet of land area and are improved

with 2-story dwellings of brick, wood siding or brick and wood siding exterior construction that range in size from 1,896 to 3,359 square feet of living area. The homes were built from 1961 to 1977. Each comparable has a basement with one having finished area. The dwellings have central air conditioning and from one to three fireplaces. Five comparables have a garage ranging in size from 400 to 600 square feet of building area. The comparables sold from May to October 2020 for prices ranging from \$600,000 to \$680,000 or from \$200.95 to \$329.64 per square foot of living area, land included. 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 evidence in the record did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal and the board of review submitted six comparable sales for the Board's consideration. The Board finds the appraisal has an effective date of January 1, 2019, two years prior to the January 1, 2021 assessment date at issue. As a result, the Board gives less weight to the opinion of value as presented in the appraisal report. The Board also gives less weight to board of review comparables #1, #3, #4 and #5 which differ from the subject in age, dwelling size, garage amenity and/or have finished basement area which the subject property lacks.

The Board finds the best evidence of market value to be board of review comparables #2 and #6 which sold proximate to the January 1, 2021 assessment date and are similar to the subject in location, age, design, dwelling size and other features. These two best comparables sold in June and July 2020 for prices of \$600,000 and \$680,000 or for \$235.02 and \$256.22 per square foot of living area, including land, respectively. The subject's market value as reflected in its assessment totals \$614,469 or \$244.61 per square foot of living area, land included which is bracketed by the two best comparables in the record. After considering adjustments to the comparables for differences with 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:

July 18, 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

Thomas Hetler, by attorney:  
John Hetler  
Dennis W. Hetler & Associates PC  
161 North Clark Street  
Suite 2210  
Chicago, IL 60601

COUNTY

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