



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

APPELLANT: Nina Heller
DOCKET NO.: 21-01325.001-R-1
PARCEL NO.: 15-33-115-026

The parties of record before the Property Tax Appeal Board are Nina 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: \$24,665
IMPR.: \$109,575
TOTAL: \$134,240

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 wood siding exterior construction with 1,933 square feet of living area. The dwelling was constructed in 1995. Features of the home include an unfinished basement, central air conditioning, and a 420 square foot garage. The property has an approximately 7,070 square foot site and is located in Buffalo Grove, 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 with the same assessment neighborhood code as the subject property and located within 0.22 of a mile from the subject. The comparables have sites that range in size from 9,986 to 14,578 square feet of land area. The properties are improved with 2-story dwellings of frame exterior construction that range in size from 2,577 to 3,061 square feet of living area. The dwellings were built in 1989. Each

comparable has a basement with two having finished area, central air conditioning, one fireplace, one fireplace, and a garage with either 462 or 520 square feet of building area. The properties sold from April 2019 to August 2020 for prices ranging from \$465,000 to \$480,000 or from \$156.81 to \$183.26 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$113,322 which reflects a market value of \$340,000 or \$175.89 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 \$134,240. The subject's assessment reflects a market value of \$403,729 or \$208.86 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.

In support of its contention of the correct assessment, the board of review submitted information on two comparable sales¹ with the same assessment neighborhood code as the subject property and located within 0.09 of a mile from the subject. The comparables have sites with 6,610 or 7,640 square feet of land area. The properties are improved with 2-story dwellings of wood siding exterior construction with 1,933 or 2,094 square feet of living area. The homes were built in 1995. Each comparable has a basement with finished area, central air conditioning, and a garage with 420 or 441 square feet of building area. One comparable has one fireplace. The properties sold in May and June 2021 for prices of \$430,000 and \$490,000 or \$222.45 and \$234.00 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted five comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables due to differences from the subject in dwelling size and/or basement finish. Furthermore, the appellant's comparables #1 and #3 have 2019 sale dates which are less proximate in time to the subject's January 21, 2021 assessment date at issue than the other comparables in this record.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which are more similar to the subject in age and dwelling size with varying degrees of similarity in location, design, and other features. Each comparable has basement finish and one comparable has one fireplace, features which the subject lacks. Nevertheless, the two properties sold in May and June 2021 for prices of \$430,000 and \$490,000 or \$222.45 and \$234.00 per

¹ Board of review comparable #3 is the same property as board of review comparable #1.

square foot of living area, land included. The subject's assessment reflects a market value of \$403,729 or \$208.86 per square foot of living area, including land, which falls below the two best comparable sales in this record on both an overall improvement assessment basis and on a per square foot basis. Based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

August 22, 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

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