



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

APPELLANT: Tracey Heimberger
DOCKET NO.: 21-04229.001-R-1
PARCEL NO.: 07-26-108-020

The parties of record before the Property Tax Appeal Board are Tracey Heimberger, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$22,690
IMPR.: \$104,595
TOTAL: \$127,285

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 is improved with a two-story dwelling of wood siding exterior construction containing 2,822 square feet of living area. The dwelling was built in 1991. Features of the home include a full basement partially finished with an 865 square foot recreation room,¹ central air conditioning, one fireplace, 3.5 bathrooms, and an attached garage with 462 square feet of building area. The property has a 13,321 square foot site located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings of wood frame construction that range in size from 2,513 to 2,878 square feet of living area. The

¹ The board of review submitted a copy of the subject's property record card describing the home as having a full basement with an 865 square foot recreation room, which was not refuted by the appellant in rebuttal.

homes were built from 1990 to 1993. Each comparable has a basement, central air conditioning, one fireplace, 2.5 bathrooms, and a garage ranging in size from 420 to 806 square feet of building area. The comparables have sites ranging in size from 11,252 to 12,833 square feet of land area. These properties have the same assessment neighborhood code as the subject and are located from .05 to .32 of a mile from the subject property. The sales occurred from April 2020 to March 2021 for prices ranging from \$329,900 to \$399,900 or from \$129.31 to \$138.95 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$125,096.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,285. The subject's assessment reflects a market value of \$382,812 or \$135.65 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 five comparable sales improved with two-story dwellings of wood siding exterior construction that range in size from 2,540 to 2,750 square feet of living area. The homes were built from 1991 to 1993. Each comparable has a basement with three having finished area, central air conditioning, one fireplace, 2.5 or 3.5 bathrooms, and a garage ranging in size from 462 to 520 square feet of building area. Comparable #4 also has an inground swimming pool. The comparables have sites ranging in size from 9,750 to 12,170 square feet of land area. These properties have the same assessment neighborhood code as the subject and are located from .14 to .38 of a mile from the subject property. The sales occurred from September 2020 to December 2021 for prices ranging from \$385,000 to \$444,000 or from \$150.04 to \$161.45 per square foot of living area, including land.

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 information on nine comparable sales to support their respective positions. The comparables are similar to the subject in location and improved with homes similar to the subject in style, age and size. However, the Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #4 as each comparable has a full basement partially finished with a recreation room as does the subject property. Board of review comparables #1 and #2 each have one less bathroom than the subject dwelling suggesting an upward adjustment to these two comparables would be appropriate. Conversely, board of review comparable #4 has an inground swimming pool, a feature the subject property does not have, indicating that a downward adjustment to this comparable would be proper. These three comparables sold for prices ranging from \$386,000 to \$444,000 or from \$151.97 to \$161.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$382,812 or \$135.65

per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Less weight was given to the remaining sales submitted by the parties due to the differences from the subject in basement finish. Based on this evidence the Board finds the assessment of the subject property is correct 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: January 16, 2024



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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