



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

APPELLANT: Randy Heller
DOCKET NO.: 22-00141.001-R-1
PARCEL NO.: 15-33-115-026

The parties of record before the Property Tax Appeal Board are Randy 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: \$24,934
IMPR.: \$110,769
TOTAL: \$135,703

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 2022 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 two-story dwelling of frame 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 a 7,070 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood code as the subject. The comparables each consist of a two-story dwelling of frame exterior construction built in 1995. The dwellings contain either 2,094 or 2,137 square feet of living area. Each home has an unfinished basement, central air conditioning, a fireplace and a garage of either 441 or 462 square feet of building area.

The comparables have improvement assessments ranging from \$97,740 to \$114,739 or from \$46.68 to \$54.79 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$92,494 or \$47.85 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$135,703. The subject property has an improvement assessment of \$110,769 or \$57.30 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, where board of review comparable #4 was the same property as appellant's comparable #2. The properties are located in the same neighborhood code as the subject. Each comparable consists of a two-story dwelling of frame exterior construction built in 1995. The dwellings contain either 1,933 or 2,094 square feet of living area. Each home has a basement, three of which have finished area. Features include central air conditioning and a garage of either 420 or 441 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$112,690 to \$115,017 or from \$54.79 to \$59.50 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 presented a total of six equity comparables, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1, #2 and #3, each of which have finished basement area, not a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparable #4, which is the parties' common comparable, each of which is similar to the subject in location, age, size and most features. These comparables have improvement assessments that range from \$97,740 to \$114,739 or from \$46.68 to \$54.79 per square foot of living area. The subject's improvement assessment of \$110,769 or \$57.30 per square foot of living area falls within the range established by the best comparables in this record in terms of overall assessment and above the range on a square-foot basis, which appears to be justified given the subject's somewhat smaller dwelling size and smaller garage. The principle of the economies of scale indicate that all other things being equal, as the size of the property

increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant 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: March 26, 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

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

APPELLANT

Randy Heller, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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