



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

APPELLANT: Randi Heimert
DOCKET NO.: 22-01913.001-R-2
PARCEL NO.: 11-16-304-045

The parties of record before the Property Tax Appeal Board are Randi Heimert, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, 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: \$128,109
IMPR.: \$339,354
TOTAL: \$467,463

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 is improved with a two-story dwelling of frame construction containing 4,272 square feet of living area. The dwelling was built in 2015 but has an effective construction date of 2011. Features of the home include an unfinished basement, central air conditioning, two fireplaces, 6½ bathrooms, and an attached garage with 618 square feet of building area. The property also has an inground swimming pool and hot tub. The property has a 12,288 square foot site in Libertyville, Libertyville 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 improved with two-story dwellings of brick or combination frame and brick construction that range in size from 4,366 to 5,041 square feet of living area. The homes were built from 2005 to 2009. Each comparable has an unfinished basement, central air conditioning, three or four fireplaces, 4½ to 6½ bathrooms, and

an attached garage ranging in size from 688 to 749 square feet of building area. These properties have sites ranging in size from 11,787 to 22,842 square feet of land area and are located from .89 to 1.36 miles from the subject property. The sales occurred from February 2020 to September 2020 for prices ranging from \$847,500 to \$1,099,990 or from \$182.29 to \$218.21 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$328,911.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$467,463. The subject's assessment reflects a market value of \$1,402,529 or \$328.31 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

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 frame construction that range in size from 3,586 to 4,334 square feet of living area. The homes were built from 1999 to 2012. Each comparable has an unfinished basement, central air conditioning, two or three fireplaces, and 4½ or 5½ bathrooms. Four comparables have an attached or detached garage ranging in size from 572 to 828 square feet of building area. These properties have sites ranging in size from 6,250 to 12,419 square feet of land area. The comparables are located in the same neighborhood as the subject and are from approximately .04 to .25 of a mile from the subject property. Three comparables are located along the same street and within approximately one block from the subject property. The sales occurred from August 2021 to July 2022 for prices ranging from \$1,190,000 to \$1,900,000 or from \$301.49 to \$447.80 per square foot of living area, including land.

In its written narrative the board of review explained the subject property is located in the "heritage area" of Libertyville, which has the highest land values and sells at the highest price per square foot. It further asserted that none of the appellant's comparables are in the subject's neighborhood while all of its sales are in the subject's neighborhood.

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 Board finds the best evidence of market value to be the comparables sales submitted by the board of review based on their location in the subject's neighborhood and the fact the board of review comparables sold more proximate in time to the assessment date than the appellant's comparables. The board of review comparable sales have varying degrees of similarity to the

¹ Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

subject property and sold for prices ranging from \$1,190,000 to \$1,900,000 or from \$301.49 to \$447.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,402,529 or \$328.31 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gives less weight to the appellant's comparable sales as they are not as similar to the subject property in location as are the board of review comparables and their dates of sale are not as proximate in time to the assessment date at issue as are the board of review comparable sales. Based on this evidence the Board finds the assessment of the subject property as established by the board of review 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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