



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

APPELLANT: Andrew Heilig
DOCKET NO.: 23-00532.001-R-1
PARCEL NO.: 02-15-301-018

The parties of record before the Property Tax Appeal Board are Andrew Heilig, 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: \$14,967
IMPR.: \$161,779
TOTAL: \$176,746

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 2023 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 3,374 square feet of living area. The dwelling was constructed in 1992 and is approximately 31 years old. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace, and a 933 square foot garage. The property has an approximately 43,960 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appeal petition on January 22, 2024 with three comparable sales presented in the Section V grid analysis of the petition. The appellant also submitted a spreadsheet with one additional comparable that was not presented on the Board's prescribed

¹ The parties differ regarding the subject's basement finish. The Board finds the best evidence of basement finish is found in the subject's property record card presented by the board of review, which was not refuted by the appellant.

forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the spreadsheet containing information on the additional comparable property submitted by the appellant is given no weight.

The three comparable sales presented in the Section V grid analysis are located within 0.28 of a mile from the subject. The parcels range in size from approximately 40,153 to 48,277 square feet of land area and are improved with 2-story homes of wood siding exterior construction ranging in size from 3,090 to 3,995 square feet of living area.² The dwellings range in age from 30 to 32 years old. Each home has a basement, one of which has finished area, central air conditioning, a fireplace, and a garage ranging in size from 768 to 828 square feet of building area. The appellant presented a listing sheet for comparable #2 indicating this property was rehabbed in 2020. The comparables sold from April 2021 to September 2022 for prices ranging from \$340,000 to \$526,000 or from \$110.03 to \$131.66 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$176,746. The subject's assessment reflects a market value of \$530,291 or \$157.17 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.38 of a mile from the subject. Comparable #2 is the same property as the appellant's comparable #3. The parcels range in size from 40,090 to 62,886 square feet of land area and are improved with 1-story or 2-story homes of wood siding exterior construction ranging in size from 2,616 to 4,145 square feet of living area. The dwellings range in age from 22 to 30 years old. Each home has a basement, three of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 814 to 863 square feet of building area. The comparables sold from June 2022 to November 2023 for prices ranging from \$510,000 to \$635,000 or from \$131.66 to \$194.95 per square foot of living area, including land.

² The parties differ regarding the features of comparable #2, which is common to both parties. The Board finds the best evidence of this property's features is found in its property record card presented by the board of review, which was not refuted by the appellant.

³ Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

The board of review submitted a brief from the township assessor contending that the appellant's comparables #1 and #2 are dated sales and/or differ from the subject in bathroom count or basement finish.

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 record contains a total of six comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2, which sold less proximate in time to the assessment date than the other sales in this record. The Board give less weight to the board of review's comparables #3 and #4, which are less similar to the subject in design or dwelling size than the other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparable #3/board of review's comparable #2 and the board of review's comparable #1, which sold more proximate in time to the assessment date and are more similar to the subject in design, dwelling size, age, site size, location, and features, although these homes are much larger homes than the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$526,000 and \$635,000 or \$131.66 and \$153.20 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$530,291 or \$157.17 per square foot of living area, including land, which is bracketed by the best two comparable sales in terms of total market value and is above the two best comparables on a per square foot basis, which is logical given the subject is smaller home than these comparables. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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: _____

August 20, 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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