



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

APPELLANT: Helen Heifets
DOCKET NO.: 23-01379.001-R-1
PARCEL NO.: 16-10-417-011

The parties of record before the Property Tax Appeal Board are Helen Heifets, 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: \$14,667
IMPR.: \$171,788
TOTAL: \$186,455

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 residential condominium unit of brick exterior construction with 2,266 square feet of living area. The dwelling was constructed in 1885, is approximately 138 years old, and has a reported effective age of 1995 or 28 years old. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace, and a 400 square foot garage. The property has a 2,266 square foot site and is located in Highwood, Moraine 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, one of which is located within the same assessment neighborhood code as the subject and two of which are located within 0.37 of a

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

mile from the subject. The parcels range in size from 2,195 to 2,443 square feet of land area and are improved with 2-story dwellings ranging in size from 2,194 to 2,444 square feet of living area. The dwellings are 24 or 139 years old. Each comparable features a basement, one of which has finished area,² central air conditioning, and a fireplace. Two comparables each have a 400 or a 440 square foot garage. The comparables sold from May to September 2021 for prices ranging from \$442,000 to \$592,000 or from \$201.46 to \$257.62 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 \$186,455. The subject's assessment reflects a market value of \$559,421 or \$246.88 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 three comparable sales located within 0.34 of a mile from the subject, one of which is located within the same assessment neighborhood code as the subject. Comparable #1 is the same sale as the appellant's comparable #3 described above. Comparables #2 and #3 have 2,248 and 2,314 square foot sites that are improved with 2-story dwellings with 2,248 or 2,314 square feet of living area. These two dwellings are 138 years old and each features a basement with finished area, central air conditioning, and a fireplace. These two comparables sold in May and November 2022 for prices of \$601,000 and \$706,000 or \$267.35 and \$305.10 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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. Adm. 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. Adm. 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 five comparable sales, with one common sale, for the Board's consideration. The Board finds these comparables are similar to the subject in dwelling size, age or effective age, site size, location, and most features, although two comparables lack finished basement area and three comparables lack a garage, which are features of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. The comparables sold for prices ranging from \$547,000 to \$706,000 or from \$201.46 to \$305.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$559,421 or \$246.88 per square foot of living area, including land, which is within the

² The board of review reported comparable #3, which is common to both parties, has finished basement area.

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. Adm. 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.

range established by the comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the 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: _____

October 15, 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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