



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

APPELLANT: Jill Heyn
DOCKET NO.: 23-02291.001-R-1
PARCEL NO.: 05-11-211-007

The parties of record before the Property Tax Appeal Board are Jill Heyn, 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: \$25,012
IMPR.: \$7,639
TOTAL: \$32,651

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 an approximately 46,020 square foot site that is improved with a 560 square foot garage, a 1,050 square foot garage, a 600 square foot shed, a 128 square foot shed, and a 160 square foot shed. The property is located in Ingleside, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$22,500 as of January 1, 2023. The appraisal was prepared by R. Steven Kephart, a certified residential real estate appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraiser selected three comparable sales located from 1.84 to 3.16 miles from the subject. The appraiser stated due to a lack of residential land sales

near the subject the search parameters were extended to 3.5 miles and to 2021. The comparables are vacant parcels of land ranging in size from 9,148 square feet to 6.87 acres of land area. The comparables sold from July 2021 to August 2022 for prices of \$25,000 or \$40,000 or from \$0.13 to \$3.00 per square foot of land area. The appraiser adjusted the comparables for differences from the subject, including a \$25,000 adjustment to each comparable for the subject's improvements valued by the appraiser at \$17,000. The appraiser computed adjusted prices ranging from \$20,000 to \$25,000 and concluded a value for the subject of \$22,500.

Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,651. The subject's assessment reflects a market value of \$98,258, land included, when using the 2023 three year average median level of assessment for Lake County of 33.23% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a brief from the township assessor contending that the subject's land assessment includes 14,807 square feet of wetlands. The township assessor explained land is valued in the subject's neighborhood by size with parcels over 21,781 square feet assessed at \$1.13 per square foot and wetlands assessed at \$0.06 per square foot. The township assessor included a list of sales in the subject's neighborhood, ranging from \$140,000 to \$335,000, stating land was allocated at 15% of the sale price.

The township assessor contended the subject parcel serves the lakefront parcel across the street where the appellant resides. The township assessor disputed that the subject parcel is unbuildable due to being in a flood zone as the property is improved with five structures, which were verified to all be in use by an inspection of the subject property.

The township assessor argued the appraisal sale #1 differs from the subject in site size, wetlands area, and/or lake frontage; appraisal sale #2 was purchased by an adjacent landowner; and appraisal sale #3 is an island distant from the subject with a majority of wetlands. Moreover, the township assessor contended the comparables are all vacant land unlike the subject.

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.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 only evidence of market value to be the appraisal submitted by the appellant. However, the Board gives little weight to the appraised value conclusion. The Board finds the

appraiser selected comparables that are significantly different from the subject in location, site size, and features, and one comparable sold to an adjacent landowner, suggesting this sale may not have been an arm's length transaction. Moreover, the appraiser valued the subject parcel without considering its value as part of the appellant's adjacent parcel across the street. The township assessor contended the subject's garages and sheds serve this other parcel, which was unrefuted by the appellant and not addressed by the appraiser as previously noted. The Board finds the sales within the appellant's appraisal have prices ranging from \$0.13 to \$3.00 per square foot of land area. The subject's assessment reflects a market value of \$98,258 or \$2.14 per square foot of land area, including the improvements, which is supported by these sales. Based on this limited record, the Board finds the appellant has not demonstrated the subject was overvalued 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: _____

May 20, 2025



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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