



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

APPELLANT: Martin P. Hecht  
DOCKET NO.: 23-02443.001-R-1  
PARCEL NO.: 16-36-302-075

The parties of record before the Property Tax Appeal Board are Martin P. Hecht, the appellant; 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:** \$68,822  
**IMPR.:** \$182,164  
**TOTAL:** \$250,986

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 brick and frame exterior construction with 2,559 square feet of living area. The dwelling was constructed in 1966, has a chronological age of 57 years old and an effective year built of 1984. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, one fireplace and a 483 square foot garage. The property has an approximately 13,425 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located from 0.03 of a mile to 1.0 mile

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<sup>1</sup> The parties disagree as to the subject's finished basement square footage. The appellant reports 472 square feet of finished basement area while the board of review reports 886 square feet of finished basement area. The Board finds the best evidence of the subject's basement finish was found in the subject's property record card while the appellant provided no documentary evidence to support its claim.

from the subject property. The comparables have sites that range in size from 9,662 to 16,584 square feet of land area and are improved with 2-story or tri-level dwellings of brick or brick and frame exterior construction ranging in size from 2,534 to 3,254 square feet of living area. The dwellings range in age from 56 to 60 years old. Five comparables have a basement, three of which have finished area and one comparable has a crawl space foundation. Each dwelling has central air conditioning and a garage ranging in size from 378 to 529 square feet of building area. Four homes have either one or two fireplaces. The properties sold from April 2021 to September 2023 for prices ranging from \$550,000 to \$697,000 or from \$189.00 to \$231.71 per square foot of living area, land included.

The appellant also submitted written comments, Multiple Listing Service (MLS) sheets, property record cards and maps depicting the proximity of the subject and each of its comparables. The appellant contended the subject's kitchen and baths were updated in 2018 with new cabinetry, countertops, flooring, plumbing, lighting and appliances and asserted "almost every single comparable sale has also been recently remodeled." The appellant argued the subject property is located next to a busy street and that its assessed value should be reduced based on the negative impact of the property's location. The appellant opined the "hypothetical sale price of the subject" of \$537,231 or a total assessment for the subject of \$179,059. However, based on a misinterpretation of a reduction of more than \$100,000 in "market value," the appellant requested the subject's total assessment be reduced to \$217,759 which reflects a market value of \$653,342 or \$255.31 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$250,986. The subject's assessment reflects a market value of \$753,033 or \$294.27 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

The board of review critiqued appellant's comparables #1 through #4 arguing comparable sales #1, #2 and #4 each sold in 2021 which the board of review described as "older" and asserted appellant comparable #3 was an estate sale which sold in "as is" condition. The board of review submitted the MLS sheet for appellant comparable #3 to document this assertion.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from 0.11 to 0.35 of a mile from the subject property. The comparables have sites that range in size from 12,063 to 23,373 square feet of land area and are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,366 to 3,043 square feet of living area. The homes range in age from 57 to 158 years old. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one fireplace and a garage with either 484 or 506 square feet of building area. The properties sold from August 2021 to December 2023 for prices ranging from \$720,000 to

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<sup>2</sup> Procedural rule Sec. 1910.50(c)(1) 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 Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

\$935,000 or from \$274.27 to \$307.26 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant critiqued the board of review comparables arguing comparable #1 is not a good comparable due to its substantially older age. The appellant also asserted this property has finished basement area. With respect to board of review comparables #2 and #4 the appellant argued these properties have some superior amenities such as a deck, screen porch and/or a 3-season room which the subject property lacks. Finally, the appellant asserted board of review comparable #3 was "never" listed on the MLS and therefore its property characteristics cannot be confirmed or denied relative to those found in county records. To support these assertions the appellant submitted the MLS sheets for board of review comparables #1, #2 and #4.

### **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 parties submitted ten comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1, #3, #4, #5 and #6 which are less similar to the subject in design, foundation type, basement finish, proximity to the subject and/or condition relative to other properties in the record. The Board also gives less weight to board of review comparables #1 and #3 which differ from the subject in age and/or basement finish area.

The Board finds the best evidence of market value to be appellant comparable #2 along with board of review comparables #2 and #4 which are more similar to the subject in location, age, design, dwelling size and most features. These comparables sold from August 2021 to December 2023 for prices ranging from \$697,000 to \$935,000 or from \$221.69 to \$307.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$753,033 or \$294.27 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

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: \_\_\_\_\_

December 17, 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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COUNTY

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