



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

APPELLANT: Thomas Hetler
DOCKET NO.: 24-01763.001-R-1
PARCEL NO.: 16-09-209-007

The parties of record before the Property Tax Appeal Board are Thomas Hetler, the appellant, by attorney John Hetler, of Hetler & Associates P.C. in Chicago; 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: \$109,126
IMPR.: \$146,601
TOTAL: \$255,727

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 2024 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 two-story colonial-style dwelling of brick and frame exterior construction with 2,603 square feet of living area.¹ The dwelling is 63 years old and has an effective age of 25 years old. Features of the home include a partial basement with finished area, central air conditioning, a fireplace, and a 462 square foot garage. The property has a 20,475 square foot site and is located in Lake Forest, West Deerfield 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 \$614,000 as of January 1, 2024. The appraisal was prepared by Ibi Cole, a certified general real estate

¹ The Board finds the appellant's appraisal, which contains a detailed property sketch with measurements, to present the best description of the subject property.

appraiser, and Paul Moy, a certified residential appraiser. The purpose of the appraisal was to determine the market value of the subject property for an ad valorem tax appeal.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value by examining five comparable sales located within .48 of a mile of the subject. The comparables are improved with colonial or contemporary-style dwellings of brick and frame or cedar exterior construction ranging in size from 2,502 to 3,008 square feet of living area. The dwellings range from 47 to 58 years old. Each comparable has central air conditioning, one or two fireplaces, and a two-car garage. Four comparables each have a full or partial basement with two having finished area. The parcels range in size from 12,750 to 20,200 square feet of land area. The sales occurred from January to October 2023 for prices ranging from \$580,000 to \$732,000 or from \$198.49 to \$257.79 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for location, site size, dwelling size, bathroom count, basement finish, and other features to arrive at adjusted prices ranging from \$612,000 to \$708,000. The appraisers stated that "heaviest consideration" was given to comparable #1, which has a similar "suburban/busy" location and lot size to the subject. Based on this data, the appraisers arrived at a market value of \$614,000 or \$235.88 per square foot of living area, including land, as of January 1, 2024. The appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$255,727. The subject's assessment reflects a market value of \$767,258 or \$294.76 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within .7 of a mile of the subject. The board of review reported that comparable #1 is located next door to the subject. The comparables consist of two-story dwellings of brick or frame exterior construction ranging in size from 2,155 to 2,648 square feet of living area. The dwellings range in age from 58 to 62 years old. Each dwelling has central air conditioning, one or two fireplaces, a basement with three having finished area, and a garage ranging in size from 420 to 506 square feet of building area. The parcels range in size from 20,000 to 37,800 square feet of land area. Three of the comparables are reported to have a "traffic location" and one comparable has a negative location factor due to its proximity to railroad tracks. The comparables sold from March to November 2023 for prices ranging from \$760,000 to \$970,000 or from \$329.07 to \$366.31 per square foot of living area, including land. The board of review also submitted listing sheets for the appraisal comparables and a memorandum in which it noted that appraisal sale #1 resold in April 2024 for a price of \$910,000. The board of review also argued that the appraisal comparables #1, #2, #4, and #5 differ from the subject in condition and that appraisal comparable #3 was not exposed to the market. Based on this evidence, the board of review requested confirmation of the subject's assessment.

² 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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

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 an appraisal and five comparable sales for the Board's consideration. The Board gives less weight to the value conclusion in the appraisal submitted by the appellant, which placed most weight on comparable #1, without reporting that this comparable resold in April 2024 for a price of \$910,000, five months prior to the date of the report, without explanation. Nor did the appraisers explain their failure to consider the sale of the property next door to the subject, which sold in November 2023 for a price of \$970,000. Further, the board of review asserted that comparable #3 was not exposed to the market for sale, which was not refuted by the appellant in rebuttal. Also, three of the comparables used in the report differ from the subject in age and lack adjustments for this difference. The Board will instead examine the raw sales in the record.

The Board gives reduced weight to the sales presented in the appraisal, which differ from the subject in age, location, foundation, and/or basement finish. Additionally, the board of review has called into question whether comparable #3 was an arm's length sale. The Board also gives less weight to the board of review's comparables #4 and #5, which differ from the subject in location and/or lack basement finish, a feature of the subject. The Board finds the best evidence of market value to be the board of review's comparables #1, #2, and #3, which sold proximate to the lien date at issue and are similar to the subject in age, location, dwelling size, and features. These most similar comparables sold from March to November 2023 for prices ranging from \$760,000 to \$970,000 or from \$334.65 to \$366.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$767,258 or \$294.76 per square foot of living area, including land, which is within the range established by the best comparable sales in this record overall and below the range on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to 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

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: February 17, 2026



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

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