



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

APPELLANT: Julie Heffner  
DOCKET NO.: 24-01965.001-R-1  
PARCEL NO.: 06-05-301-067

The parties of record before the Property Tax Appeal Board are Julie Heffner, 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:** \$20,925  
**IMPR.:** \$145,268  
**TOTAL:** \$166,193

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 2-story dwelling of wood siding exterior construction with 4,005 square feet of living area. The dwelling was constructed in 2010 and is approximately 14 years old.<sup>1</sup> Features of the home include a basement with finished area, central air conditioning, a fireplace and a 600 square foot garage. The property has a 12,539 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables located within .29 of a mile from the subject. The comparables consist of 2-story dwellings of wood frame exterior construction ranging in size from 3,889 to 4,182 square feet of

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<sup>1</sup> The Board finds the best description of the subject property was found in the property record card submitted by the board of review.

living area. The homes range in age from 11 to 19 years old. Each dwelling has an unfinished basement, central air conditioning and a garage ranging in size from 600 to 851 square feet of building area. Eight comparables each have a fireplace. The comparables have improvement assessments ranging from \$132,663 to \$143,799 or from \$33.51 to \$34.39 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,193. The subject property has an improvement assessment of \$145,268 or \$36.27 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .25 of a mile from the subject. The comparables consist of 2-story dwellings of wood siding exterior construction ranging in size from 3,981 to 4,105 square feet of living area. The homes are 16 to 18 years old. Each dwelling has a basement with finished area, central air conditioning and a garage with 600 or 638 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$142,880 to \$150,972 or from \$35.63 to \$36.78 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill. Admin. Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill. Admin. Code §1910.65(b). 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 a total of 13 equity comparables to support their respective positions before the Property Tax Appeal Board that are similar to the subject in location, age, dwelling size and some features. The Board gives reduced weight to the appellant's comparables which lack finished basement area.

The Board finds the best evidence of assessment equity to be the board of review comparables which have finished basement area. These comparables have improvement assessments that range from \$142,880 to \$150,972 or from \$35.63 to \$36.78 per square foot of living area. The subject's improvement assessment of \$145,268 or \$36.27 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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

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

AGENCY

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