



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

APPELLANT: Vernon L. Hein  
DOCKET NO.: 11-02153.001-R-1  
PARCEL NO.: 16-09-115-010

The parties of record before the Property Tax Appeal Board are Vernon L. Hein, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$100,855  
**IMPR.:** \$67,795  
**TOTAL:** \$168,650

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 2011 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 one-story dwelling of brick exterior construction with 2,254 square feet of above-grade living area. The dwelling was constructed in 1963. Features of the home include a basement which includes finished area, central air conditioning and a 572 square foot garage. The

property has a 20,570 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

As an initial matter, in a letter the appellant contended that he "worked with my Lake Forest State Farm Agent" in November 2005 and determined the subject's dwelling size to be 1,894 square feet based on exterior measurements. The appellant further contended that he "would like an adjustment to my tax record" for this change. The appellant also noted the assessing officials were welcome to come and measure the subject dwelling. For purposes of this appeal, the appellant provided no schematic drawing or other substantive documentation to support the claimed dwelling size. In contrast, the board of review provided a copy of the property record card for the subject which sets forth a dwelling size of 2,254 square feet and is supported by a schematic drawing of the property.

On this record, the Board finds that the board of review presented the best supported evidence of the subject's dwelling size.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales in the Section V grid analysis of the Residential Appeal petition. The comparables are located within approximately one-half mile of the subject dwelling and consist of one-story dwellings of frame or brick exterior construction. The homes were built between 1961 and 1996 and range in size from 2,162 to 2,812 square feet of living area. Three of the comparables have a full or partial basement, one of which includes finished area. Three of the comparables have central air conditioning and three have a fireplace. Each home has a garage ranging in size from 400 to 575 square feet of building area. These properties sold between April 2009 and February 2010 for prices ranging from \$350,000 to \$470,000 or from \$127.13 to \$200.74 per square foot of above-grade living area, including land.

Based on this evidence, the appellant requested a total assessment of \$150,000 which would reflect a market value of approximately \$450,000 or \$199.65 per square foot of above-grade living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$168,650. The subject's assessment reflects a market value of \$520,204 or \$230.79 per square foot of living area, land

included, when using the 2011 three year average median level of assessment for Lake County of 32.42% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on six comparables sales, one of which was presented by the appellant as comparable #1. The six comparables consist of one-story dwellings of frame, brick or frame and masonry exterior construction. The homes were built between 1953 and 1964 and range in size from 2,162 to 3,509 square feet of above-grade living area. Four of the comparables have a basement, three of which include finished area. Each home has central air conditioning, one to three fireplaces and a garage ranging in size from 480 to 682 square feet of building area. These properties sold between May 2009 and February 2011 for prices ranging from \$434,000 to \$900,000 or from \$193.79 to \$333.33 per square foot of above-grade living area, including land.

In written rebuttal, the appellant presented data that board of review comparables #1 through #3 were dissimilar to the subject property either because their sale price was substantially greater than that of the subject and therefore does not support the subject's estimated market value or the properties were located in different neighborhoods than the subject.

The appellant also contends the description of the subject's basement by the board of review is erroneous as the partial basement is only partially finished according to the appellant.

#### **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 a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1 through #3 due to differences in dwelling

size and/or location when compared to the subject property. Similarly, the Board has given reduced weight to appellant's comparables #3 and #4 due to their larger dwelling size as compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sales #4 through #6, where there is one common property among the parties. These four most similar comparables sold for prices ranging from \$195.52 to \$279.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$230.79 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears justified when considering the differences between the most similar comparable sales in the record.

Based on this evidence 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.



Chairman



Member



Member



Member



Member

DISSENTING:

C E R T I F I C A T I O N

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: July 18, 2014



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 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 the subsequent year 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.

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.