



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

APPELLANT: Mary Heinrich, Successor Trustee  
DOCKET NO.: 12-02738.001-R-1  
PARCEL NO.: 15-06-101-013

The parties of record before the Property Tax Appeal Board are Mary Heinrich, Successor Trustee, 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:** \$47,044  
**IMPR.:** \$68,083  
**TOTAL:** \$115,127

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 2012 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 dwelling of frame construction with 2,918 square feet of living area. The dwelling was constructed in 1962. Features of the home include a concrete slab foundation, central air conditioning and a detached three-car garage. The property has a 43,560 square

foot (1-acre) site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from .21 to 2.19-miles from the subject property. The comparables are improved with a tri-level, a one-story and a two-story dwelling, respectively. The homes range in age from 35 to 51 years old and range in size from 2,684 to 3,180 square feet of living area. One of the comparables have a full basement and each has central air conditioning, one or two fireplaces and a garage ranging in size from 830 to 2,100 square feet of building area as reported by the appellant. The sales occurred between July 2011 and April 2012 for prices ranging from \$240,000 to \$285,000 or from \$86.86 to \$106.18 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$80,000 which would reflect a market value of approximately \$240,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,127. The subject's assessment reflects a market value of \$351,855 or \$120.58 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

The board of review submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with additional data. Paulson asserted that two of the appellant's comparables are located in a different village and township with sale #2 backing up to Route 53, a planned future highway development. In addition, appellant's sale #1 is located on a 4-lane major thoroughfare (Route 83) with surrounding mixed uses and major traffic. In conclusion, the board of review does not believe that the comparables presented by the appellant represent a reasonable estimate of the subject's market value as of the assessment date.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in the subject's development and within .21 of a mile of the subject. Each comparable has a similar one-acre site like the subject. Based on this evidence and argument, 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 parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 as these properties are not in close proximity to the subject property.

The Board finds the best evidence of market value to be appellant's comparable sale #1 along with the board of review comparable sales. These most similar comparables sold between February 2011 and August 2013 for prices ranging from \$235,000 to \$365,000 or from \$88.84 to \$162.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$351,855 or \$120.58 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. After considering adjustments and differences in the comparables when compared to the subject, the subject's estimated market value based on its assessment is particularly well-supported by board of review comparable #1 that is located in close proximity, is slightly older, but has similar living area square footage and a similar lot size.

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.

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Chairman

*Klaus Albino*

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Member

*[Signature]*

\_\_\_\_\_  
Member

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Member

*Jerry White*

\_\_\_\_\_  
Acting 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 24, 2015

*[Signature]*

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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.