



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

APPELLANT: Keith Berkson  
DOCKET NO.: 15-03962.001-R-1  
PARCEL NO.: 15-21-122-003

The parties of record before the Property Tax Appeal Board are Keith Berkson, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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 A Reduction 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:** \$27,505  
**IMPR.:** \$153,500  
**TOTAL:** \$181,005

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 2015 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 is improved with a two-story single family dwelling of brick exterior construction with 3,315 square feet of living area. The dwelling was constructed in 1990. Features of the home include a basement that is partially finished, central air conditioning, three fireplaces and an attached garage with 484 square feet of building area. The property has a 15,652 square foot site and is located in Buffalo Grove, Vernon 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 four equity comparables improved with two-story dwellings with wood siding exteriors that ranged in size from 3,110 to 3,345 square feet of living area. The dwellings were constructed in 1990 and 1991. Each comparable has a basement, central air conditioning, one or two fireplaces and an attached garage ranging in size from 440 to 704 square feet of building area. These properties

have improvement assessments ranging from \$138,456 to \$146,294 or from \$43.74 to \$45.28 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$147,716 or \$44.56 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$188,125. The subject property has an improvement assessment of \$160,620 or \$48.45 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story dwellings with wood siding exterior construction that had either 2,589 or 3,062 square feet of living area. The dwellings were constructed in 1990 and 1991. Each comparable has a basement that is partially finished, central air conditioning, one fireplace and an attached garage with either 484 or 704 square feet of building area. The comparables have improvement assessments that ranged from \$125,655 to \$143,986 or from \$47.02 to \$48.88 per square foot of living area. The board of review requested the assessment be sustained.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven comparables provided by the parties to support their respective positions. The Board finds the best evidence of assessment equity to be appellant's comparables and board of review comparable #3. These comparables were most similar to the subject in size as well as being similar to the subject in location, age and features, with the primary difference being in exterior construction. These comparables had improvement assessments that ranged from \$138,456 to \$146,294 or from \$43.74 to \$47.02 per square foot of living area. The subject's improvement assessment of \$160,620 or \$48.45 per square foot of living area falls above the range established by the best comparables in this record. Less weight was given board of review comparables #1 and #2 due to differences from the subject dwelling in size. Based on this record the Board finds a reduction in the subject's improvement assessment is 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



Acting 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: July 21, 2017



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.