



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

APPELLANT: Dave Bernat  
DOCKET NO.: 16-02239.001-R-1  
PARCEL NO.: 09-34-202-027

The parties of record before the Property Tax Appeal Board are Dave Bernat, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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:** \$32,751  
**IMPR.:** \$75,649  
**TOTAL:** \$108,400

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 2016 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 one-story single-family dwelling of frame exterior construction containing 2,133 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a 598-square foot garage. The dwelling is situated on a 20,615-square foot site in Wauconda, Wauconda Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted information on three comparable sales, none of which are located within the same neighborhood as the subject. The comparables are one-story dwellings of frame or brick exterior construction built between 1996 and 2007. The homes contain 2,142 or 2,312 square feet of living area. All of the comparables have a basement, one with a finished area, central air conditioning, and a garage, ranging in size from 441 to 858 square feet of building area. Two of

the comparables have one or two fireplaces. The comparables sold between November 2014 and July 2015 for prices ranging from \$275,100 to \$325,000 or from \$118.99 to \$151.73 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$301,538 or \$141.35 per square foot of living area, land included based on the three-year median.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$108,400. The subject's assessment reflects a market value of \$326,900 or \$153.26 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The board re-reported appellant's comparable #1, which sold in November 2014, as its comparable #1 and included information about a March 2017 sale of that same property. The comparables are one-story dwellings of frame exterior construction built between 1995 and 2010. The homes range in size from 1,944 to 2,861 square feet of living area. None of the comparables are located in the same neighborhood as the subject property. All of the comparables have a basement, three having a finished area, central air conditioning, one or two fireplaces, and a garage, ranging in size from 441 to 850 square feet of building area. The comparables sold between January 2014 and March 2017 for prices ranging from \$325,000 to \$439,500 or from \$151.73 to \$174.90 per square foot of living area, including land.

### **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 presented data on seven suggested comparables. Appellant's comparables #2 and #3 received reduced weight in the Board's analysis due to their distance from the subject and more recent construction dates. The board of review's comparables #3 and #4 were given less weight due to their larger lot sizes and distance from the subject and comparable #3's more recent construction date. The Board finds appellant's comparable #1, as supplemented by the board of review with 2017 sale information, and board of review's comparables #1 (using the 2017 sales information) and #2 to be the best evidence of market value as they are most similar to the subject in size and features. These comparables sold in May 2014 and March 2017 for \$330,000 and \$335,000 or \$156.40 and \$168.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$326,900 or \$153.12 per square foot of living area, including land, which is below the range established by the best comparable sales in this 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. 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



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 17, 2018



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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