



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

APPELLANT: Ken Bergguist  
DOCKET NO.: 16-02266.001-R-1  
PARCEL NO.: 11-02-401-012

The parties of record before the Property Tax Appeal Board are Ken Bergguist, 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:** \$34,118  
**IMPR.:** \$66,518  
**TOTAL:** \$100,636

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 dwelling of brick exterior construction with 1,856-square feet of living area. The dwelling was constructed in 1958. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a 480-square foot garage. The property has a 44,839-square foot site and is located in Green Oaks, Libertyville 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. The properties are improved with two one-story dwellings and a two-story dwelling of brick or frame exterior construction. They were built from 1950 to 1960 and range in size from 1,541 to 2,876 square feet of living area. The comparables are located from .66 to 2.32 miles from the subject and none of comparables have the same neighborhood code as the subject property. The dwellings are situated lots ranging

in size from 21,992 to 73,909 square feet of land area. Two of the comparables have an unfinished basement. One comparable has a concrete slab foundation. All of the comparables have central air conditioning and a garage ranging in size from 460 to 484 square feet in building area. Two of the comparables have one or two fireplaces. The comparables sold from September 2014 to January 2016 for prices ranging from \$220,000 to \$325,000 or from \$113.00 to \$162.23 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$244,974 or \$132.00 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,636. The subject's assessment reflects a market value of \$303,486 or \$163.52 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 properties are improved with one-story dwellings of brick or frame exterior construction. They were built from 1952 to 1973 and range in size from 1,527 to 2,506 square feet of living area. The comparables are located from .4 to 2.73 miles from the subject and none of comparables have the same neighborhood code as the subject property. The dwellings are situated lots ranging in size from 37,462 to 57,093 square feet of land area. All of the comparables have an unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 529 to 1,536 square feet in building area. The comparables sold from March 2014 to October 2016 for prices ranging from \$312,500 to \$455,000 or from \$181.56 to \$204.65 per square foot of living area, including land. Based on this evidence, 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 presented sales data for seven suggested comparable properties. The Board gave less weight to appellant's comparable #1 as its 2014 sale is dated and less indicative of market value as of the January 1, 2016 assessment date. The Board finds appellant's comparable #2 is larger in lot size and lacks a basement when compared to the subject and comparable #3 differs in design and is smaller in lot size and larger in dwelling size when compared to the subject. The Board gave less weight to the board of review's comparables #1 and #3 as their 2014 sales are dated and less indicative of their value as of the January 1, 2016 assessment date. The Board finds board of review's comparable #2 is larger in dwelling size and newer in age when compared to the subject. The Board finds the best evidence of market value to be board of review's comparable #4 as it is similar to the subject in location, age, design and features. This property

sold in February 2016 for \$312,500 or \$204.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$303,486 or \$163.52 per square foot of living area, including land, which is less than the value established by the best comparable sale 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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