



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

APPELLANT: Robin Bernhardt
DOCKET NO.: 16-03298.001-R-1
PARCEL NO.: 06-09-101-065

The parties of record before the Property Tax Appeal Board are Robin Bernhardt, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$15,482
IMPR.: \$60,786
TOTAL: \$76,268

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 consists of a one-story dwelling of frame exterior construction with 1,942 square feet of living area. The dwelling was constructed in 1998. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, a 465 square foot garage and an in-ground pool. The property has a 9,148 square foot site and is located in Lake Villa, Lake Villa 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 properties. The comparables were located from .09 to .81 of a mile from the subject property. The comparables consist of one-story dwellings of frame exterior construction ranging in size from 1,574 or 1,976 square feet of living area. The dwellings were constructed in 1996 or 1997. Each comparable has a basement, two of which have finished area. Additionally, each comparable has central air conditioning and one

comparable has a fireplace. The comparables each have a garage ranging in size from 400 to 660 square feet of building area. The comparables have sites ranging in size from 10,019 to 12,197 square feet of land area. The comparables sold from December 2014 to February 2016 for prices ranging from \$166,000 to \$225,000 or from \$84.01 to \$125.72 per square foot of living area, including land. Based on the comparable sales evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,864. The subject's assessment reflects a market value of \$237,829 or \$122.47 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, three of which were utilized by the appellant. The comparables are located from .092 to .811 of a mile from the subject property. The comparables were improved with one-story dwellings of frame exterior construction that range in size from 1,574 to 1,976 square feet of living area. The dwellings were constructed in 1996 or 1997. Each comparable has a basement, two of which have finished area. Additionally, each comparable has central air conditioning and one comparable has a fireplace. The comparables each have a garage ranging in size from 400 to 660 square feet of building area. The comparables have sites ranging in size from 10,019 to 12,197 square feet of land area. These properties sold from December 2014 to July 2016 for prices ranging from \$197,888 to \$279,000 or from \$115.38 to \$141.19 per square foot of living area, including land. The board of review comparable #4, which is the appellant's comparable #1 sold on two occasions in 2016. Based on the comparable sales 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted four comparable properties for the Board's consideration, three of which were utilized by both parties. The appellant's comparables #1, #2 and #3 and board of review comparables #4, #3 and #1, respectively, are the same properties. One property sold on two occasions in February 2016 and in July 2016 for prices of \$166,000 and \$279,000 or for \$84.01 and \$141.19 per square foot of living area, including land. The Board gave less weight to appellant's comparables #1 and #3, which are board of review comparables #4 and #1, respectively, due to their finished basements when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable #2, which is board of review comparable #3 and board of review comparable #2. These two properties are similar to the subject in location, dwelling size, design, age and features, although neither have

an in-ground pool when compared to the subject. These comparables sold for prices of \$200,000 and \$225,000 or for \$115.38 and \$123.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$237,829 or \$122.47 per square foot of living area, including land, which is slightly above the best sales data on a market value basis and between the best sales on a price per square foot basis as established by the market evidence submitted for this appeal. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's 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. 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: February 13, 2019



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Robin Bernhardt, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085