



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

APPELLANT: Jason Berkowitz  
DOCKET NO.: 17-01107.001-R-1  
PARCEL NO.: 16-15-105-024

The parties of record before the Property Tax Appeal Board are Jason Berkowitz, 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:** \$69,261  
**IMPR.:** \$123,960  
**TOTAL:** \$193,221

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 2017 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 2-story dwelling of brick exterior construction with 2,766 square feet of living area. The dwelling was constructed in 1979 with an effective age of 1990. Features of the home include a partial basement with finished area, central air conditioning, one fireplace and a 462 square foot garage. The property has a 12,001 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within .53 of a mile of the subject. The comparables are described as 2-story dwellings of brick exterior construction ranging in size from 2,852 to 3,337 square feet of living area. The dwellings were constructed from 1979 to 1989 on sites ranging in size from 7,885 to 11,081 square feet of land area. Features of each comparable include a partial or a full basement with finished area, central air

conditioning, one or two fireplaces and a garage ranging in size from 460 to 528 square feet of building area. The comparables sold from May 2015 to July 2017 for prices ranging from \$505,000 to \$588,000 or from \$154.72 to \$196.86 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$193,221. The subject's assessment reflects a market value of \$582,869 or \$210.73 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review argued the subject property has been remodeled and submitted a copy of the permit history of the subject property from the City of Highland Park which shows an interior demo and remodel in April 2012.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .532 of a mile of the subject. The comparables are described as 1.5-story or 2-story dwellings of stucco or brick exterior construction ranging in size from 2,460 to 3,159 square feet of living area. The dwellings were constructed from 1927 to 1977. Comparables #1, #2 and #4 have effective ages of 1944, 1968 and 1980, respectively. Each comparable has a partial or a full basement, with three having finished area; central air conditioning and a garage ranging in size from 462 to 621 square feet of building area. Three comparables have one fireplace each. The properties are situated on sites ranging in size from 8,250 to 24,043 square feet of land area. The comparables sold from June to October 2016 for prices ranging from \$563,000 to \$655,000 or from \$201.13 to \$259.51 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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 ten comparable sales to support their respective positions. The Board gave less weight to the appellant's comparables #2 and #3 which sold less proximate in time to the January 1, 2017 assessment date as the other sales in the record. The Board gave less weight to board of review comparable #1 which is an older 1.5 story dwelling and to board of review comparable #2 which has a considerably larger lot size when compared to the subject.

The Board finds the best evidence of the subject's market value to be the remaining comparables in the record. These comparables are similar to the subject in location, dwelling size, design, age and features. They sold from December 2015 to July 2017 for prices ranging from \$505,000 to \$655,000 or from \$154.72 to \$259.51 per square foot of living area, including land. The

subject's assessment reflects a market value of \$582,869 or \$210.73 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant failed to prove by a preponderance of the evidence that the subject was overvalued. Therefore, 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

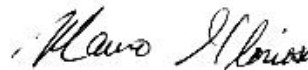
DISSENTING: \_\_\_\_\_

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:

April 21, 2020



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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