



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

APPELLANT: Randy Bernstein
DOCKET NO.: 17-01229.001-R-1
PARCEL NO.: 09-25-310-006

The parties of record before the Property Tax Appeal Board are Randy Bernstein, 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: \$14,488
IMPR.: \$23,651
TOTAL: \$38,139

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 1.5-story dwelling with a wood siding exterior containing 1,056 square feet of living area. The dwelling was built in 1966. Features of the home include a basement that is partially finished and one bathroom. The property has a 7,508 square foot site and is located in Wauconda, Wauconda Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with two, 1-story dwellings and three, 1.5-story dwellings with wood or vinyl siding ranging in size from 1,170 to 1,680 square feet of living area. The dwellings were built from 1928 to 1958. Four comparables have basements with two being partially finished, three comparables have central air conditioning, one comparable has a fireplace and four comparables have either an attached or detached garage ranging in size from 264 to 528 square feet of building area. These properties have sites ranging

in size from 5,250 to 9,997 square feet of land area. The sales occurred from September 2015 to March 2017 for prices ranging from \$75,000 to \$139,000 or from \$59.86 to \$85.47 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$29,997.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,139. The subject's assessment reflects a market value of \$115,050 or \$108.95 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 support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with 1.5-story dwellings with wood or vinyl siding ranging in size from 1,388 to 1,718 square feet of living area. The homes were built in 1946 and 1954. Each comparable has a basement with two being partially finished, central air conditioning and a garage ranging in size from 240 to 704 square feet of building area. Two comparables each have one fireplace. The comparables have sites ranging in size from 8,101 to 9,403 square feet of land area and are located within .924 miles of the subject property. The sales occurred from November 2015 to December 2016 for prices ranging from \$158,500 to \$195,000 or from \$105.36 to \$140.49 per square foot of living area, including land. The board of review requested the 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 Board finds the best evidence of market value to be appellant's comparable sales #2 and #4 and the three comparables submitted by the board of review. These comparables are improved with 1.5-story dwellings that range in size from 1,228 to 1,718 square feet living area compared to the subject's 1,056 square feet of living area. Appellant's comparables #2 and #4 are inferior to the subject in age but have central air conditioning and a garage while the subject has neither of these features. Each of the board of review comparables is inferior to the subject in age but superior in features with such amenities as central air conditioning, fireplaces and garages. These four comparables sold for prices ranging from \$90,000 to \$195,000 or from \$73.29 to \$140.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$115,050 or \$108.95 per square foot of living area, including land, which is within the range established by the best comparable sales in this record, but below the overall price range established by appellant's sale #2 and each of the sales provided by the board of review. Less weight is given appellant's sales #1 and #3 due to differences from the subject in style. Less weight is given appellant's sale #5 due to age and lack of a basement. Considering the subject's age, size and features relative to these five sales, the Board finds the assessment of the subject property as established by the board of review is correct.

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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