



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

APPELLANT: John and Tina Bernardi  
DOCKET NO.: 17-01545.001-R-1  
PARCEL NO.: 14-09-101-017

The parties of record before the Property Tax Appeal Board are John and Tina Bernardi, the appellants, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher in Chicago; 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:** \$51,258  
**IMPR.:** \$141,473  
**TOTAL:** \$192,731

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 two-story single-family dwelling of wood-siding exterior construction containing 3,130 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, a fireplace and a garage containing 638 square feet of building area. The property has a 41,181-square foot site and is located in Hawthorne Woods, Ela Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables located within the same neighborhood code as the subject property as defined by the local assessor. The comparables are described as 1.5 or 2-story dwellings of brick or wood-siding exterior construction ranging in size from 2,742 to 3,586 square feet of living area. The dwellings were constructed from 1988 to 1997. Each home features an unfinished basement, central air

conditioning, a fireplace and a garage ranging in size from 748 to 840 square feet of building area. The comparables have improvement assessments ranging from \$116,091 to \$152,874 or from \$42.23 to \$42.62 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$192,731. The subject property has an improvement assessment of \$141,473 or \$45.20 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located from .113 to .482 of a mile from the subject property and within the same subdivision as the subject property as defined by the local assessor. The comparables are described as two-story single-family dwellings of brick or wood-siding exterior construction ranging in size from 2,991 to 3,356 square feet of living area. The homes were constructed from 1987 to 1993. The dwellings each feature an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 673 to 790 square feet of building area. The comparables have improvement assessments ranging from \$137,971 to \$163,994 or from \$42.70 to \$52.13 per square foot of living area. The board of review also submitted property record cards for the subject as well as their own comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted for the Board's consideration a total of seven suggested equity comparables with various degrees of similarity to the subject property. The Board gave less weight to appellants' comparable #2 due to its dissimilar 1.5-story design and smaller dwelling size when compared to the subject. The Board also gave less weight to appellants' comparable #3 due to its larger dwelling size when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 along with board of review's four equity comparables. These five equity comparables are most similar to the subject in location, design, dwelling size and most features. These properties had improvement assessments that ranged from \$135,689 to \$163,994 or from \$42.62 to \$52.13 per square foot of living area. The subject's improvement assessment of \$141,473 or \$45.20 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, no 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.

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Chairman



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Member

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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 18, 2020



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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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COUNTY

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