



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

APPELLANT: Terry Berns
DOCKET NO.: 17-02432.001-R-1
PARCEL NO.: 16-34-203-037

The parties of record before the Property Tax Appeal Board are Terry Berns, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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 **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: \$60,322
IMPR.: \$95,888
TOTAL: \$156,210

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 dwelling of wood siding exterior with 2,286 square feet of living area. The dwelling was constructed in 1986. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached 440 square foot garage. The property has a 16,113 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 three comparable sales all located within 0.68 mile from the subject and in the subject's and another neighborhood. The comparables have sites ranging in size from 7,426 to 20,183 square feet of land area and are improved with two-story dwellings ranging in size from 1,818 to 2,354 square feet of living area. The homes were built between 1977 and 1986. All comparables have basements with finished area, central air conditioning and

one has a fireplace. The comparables have attached garages that range in size from 400 and 480 square feet of building area. The comparables sold between July 2015 to June 2016 for prices ranging from \$285,000 to \$472,000 or from \$156.77 to \$200.51 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$141,549.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$173,549. The subject's assessment reflects a market value of \$523,526 or \$229.01 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 four comparable sales all located within 0.36 mile from the subject and in the subject's neighborhood. The comparables have sites ranging in size from 7,289 to 20,547 square feet of land area and are improved with two-story dwellings ranging in size from 2,240 to 2,676 square feet of living area. The homes were built between 1931 to 1971. The Board notes that effective ages of comparables submitted by the board of review indicate dates between 1951 and 1982. All comparables have basements, three with finished area, central air conditioning, two each have a fireplace and garages ranging in size from 220 to 500 square feet of building area. The comparables sold between April 2015 to February 2016 for prices ranging from \$491,250 to \$536,000 or from \$185.66 to \$233.26 per square foot of living area, land included. Based on this evidence, the board of review requested the subject'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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven comparables for the Board's consideration. The Board gives minimal weight to the appellant's comparable sales #2 and the board of review's comparables #3 and #4 due to their sale dates not being as proximate in time to the best comparables herein. The Board finds the best evidence of market value to be appellant's comparables #1 and #3 and board of review comparables #1 and #2. These comparables are considered most similar to the subject in sale date, design and living area. The Board notes that these comparables feature basements with finished area which is considered superior to the subject's unfinished basement. These comparables are also older than the subject which would require an upward adjustment. These most similar comparables sold for prices ranging from \$420,000 to \$536,000 or from \$185.66 to \$200.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$523,526 or \$229.01 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After considering differences between comparables with the subject property, and based on this evidence, 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: 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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