



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

APPELLANT: Donald Bergman
DOCKET NO.: 17-03563.001-R-1
PARCEL NO.: 16-21-410-001

The parties of record before the Property Tax Appeal Board are Donald Bergman, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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: \$65,884
IMPR.: \$150,908
TOTAL: \$216,792

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 brick exterior construction with 3,057 square feet of living area. The dwelling was constructed in 1969. Features of the home include a partial basement with finished area, central air conditioning, one fireplace and a 462 square foot garage. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends improvement assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables located within .52 of a mile of the subject and the same neighborhood. The comparables are described as two-story dwellings of wood siding or brick exterior construction ranging in size from 2,662 to 3,146 square feet of living area and were built from 1963 to 1976. The comparables have partial or full basements, with one having finished area. Each comparable has central air conditioning and a garage ranging in size from 264 to 528 square feet of building area. Four comparables each have

one or two fireplaces. The comparables have improvement assessments range from \$83,303 to \$114,440 or from \$31.29 to \$39.37 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement and land assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$216,792. The subject property has an improvement assessment of \$150,908 or \$49.36 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables located within 1.5 blocks or .118 of a mile of the subject property. The comparables are described as 2-story dwellings of brick exterior construction ranging in size from 2,710 to 3,240 square feet of living area. The dwellings were constructed from 1966 to 1972. The comparables have partial or full basements, with four having finished area. Additional features of each comparable include central air conditioning and a garage ranging in size from 380 to 553 square feet of building area. Four comparables each have one fireplace. The comparables have improvement assessments ranging from \$129,658 to \$162,250 or from \$45.52 to \$50.08 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends 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 appellant did not meet this burden of proof and no reduction in the subject's improvement assessment is warranted.

The Board finds the parties submitted 14 equity comparables for consideration. The Board gave less weight to the appellant's comparables #1 through #5 along with the board of review comparables #2, #6, #7 and #8 for their unfinished basements when compared to the subject's finished basement.

The Board finds the best evidence of improvement assessment equity to be appellant's comparable #6 along with board of review comparables #1, #3, #4 and #5 that are similar to the subject in location, dwelling size, design, age and features. These comparables have improvement assessments ranging from \$108,811 to \$162,250 or from \$34.59 to \$50.08 per square foot of living area. The subject has an improvement assessment of \$150,908 or \$49.36 per square foot of living area, which falls within the range established by the most similar comparables in this record. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement 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: January 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

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

APPELLANT

Donald Bergman, by attorney:
Glenn S. Guttman
Rieff Schramm Kanter & Guttman
100 North LaSalle Street
23rd Floor
Chicago, IL 60602

COUNTY

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