



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

APPELLANT: Susan Bernstein  
DOCKET NO.: 18-00051.001-R-1  
PARCEL NO.: 01-14-401-002

The parties of record before the Property Tax Appeal Board are Susan 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:** \$3,741  
**IMPR.:** \$46,250  
**TOTAL:** \$49,991

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 2018 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 of wood siding exterior construction with 1,396 square feet of living area. The dwelling was constructed in 2006. Features of the home include a crawl space foundation and central air conditioning. The property has a 4,038 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located from .09 of a mile to 4.49 miles from the subject property. Comparable #2 has a 7,840 square foot site. The appellant failed to report the site sizes for comparables #1, #3 and #4. The comparables are improved with a 1-story and three, 1.5-story dwellings of wood siding exterior construction that were constructed from 1950 to 2004. The dwellings range in size from 1,189 to 2,066 square feet of living area. One comparable has an

unfinished basement. Three comparables have central air conditioning, two comparables each have a fireplace and two comparables each have a garage with either 440 or 520 square feet of building area. The comparables sold from March 2016 to September 2017 for prices ranging from \$74,000 to \$162,000 or from \$52.86 to \$78.41 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,991. The subject's assessment reflects an estimated market value of \$151,122 or \$108.25 per square foot of living area, including land, when applying the 2018 three-year average median level of assessment for Lake County of 33.08%.

In support of the subject's assessment, the board of review submitted information on five comparable sales located from .252 to .786 of a mile from the subject.<sup>1</sup> The comparables have sites ranging in size from 7,500 to 19,601 of square feet of land area and are improved with a split-level, a 2-story and three, 1-story dwellings of wood siding exterior construction that were built from 1945 to 2001. The dwellings range in size from 960 to 1,424 square feet of living area. Two comparables have unfinished basements and one comparable has a finished lower level. Each comparable has central air conditioning and four comparables each have a garage ranging in size from 480 to 597 square feet of building area. The comparables sold from June 2015 to December 2017 for prices ranging from \$119,000 to \$176,500 or from \$85.43 to \$166.67 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 parties submitted nine comparable sales for the Board's consideration. Notwithstanding that two of the comparables sold in 2015 and 2016, which are dated in relation to the subject's January 1, 2018 assessment date, the Board finds neither of the parties' comparable sales are particularly similar to the subject. For example, the appellant's comparables are dissimilar in location, age, design/story height and/or dwelling size when compared to the subject. The comparables submitted by the board of review are dissimilar in design/story height, age and/or features. Nevertheless, both parties' comparables sold from June 2015 to December 2017 for prices ranging from \$74,000 to \$176,500 or from \$52.86 to \$166.67 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$151,122 or \$108.25 per square foot of living area including land, which falls within the range established by the comparable sales in the record. After considering numerous adjustments to the comparables for differences when compared to the subject, the Board finds

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<sup>1</sup> Board of review comparable #2 and #6 are the same property.

the subject's estimated market value as reflected by its assessment is supported and no reduction in the subject's assessment is warranted.

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: October 20, 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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