



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

APPELLANT: Daniel Bernhart
DOCKET NO.: 18-00475.001-R-2 through 18-00475.002-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Daniel Bernhart, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC, in Chicago; the Lake County Board of Review; and Lake Bluff S.D. #65, intervenor, by attorney Scott E. Nemanich of Klein, Thorpe, & Jenkins, Ltd. in Orland Park.

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
18-00475.001-R-2	12-21-108-011	115,334	294,666	\$410,000
18-00475.002-R-2	12-21-108-049	92,023	0	\$ 92,023

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 construction that has 3,265 square feet of living area. The dwelling was constructed in 2005. Features include a full basement with 1,534 square feet of finished area, central air conditioning, two fireplaces and a 441 square foot attached garage. The two subject parcels total 16,878 square feet of land area. The subject property is located in Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of the inequity claim, the appellant submitted a grid analysis of three comparable sales located within .47 of a mile from the subject. The comparables consists of two-story dwellings of brick or wood siding exterior construction that were built from 2001 to 2007. The comparables have full basements that are partially finished, central air conditioning, one to four fireplaces, and garages that range

in size from 380 to 576 square feet of building area. The dwellings range in size from 2,930 to 3,460 square feet of living area and are situated on sites that range in size from 7,860 to 15,316 square feet of land area. The comparables sold from November 2017 to September 2018 for prices ranging from \$805,000 to \$1,059,900 or from \$274.74 to \$306.58 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$523,606. The subject's assessment reflects an estimated market value of \$1,582,848 or \$489.73 per square foot of living area including land when applying the 2017 three-year average median level of assessment for Lake County of 33.08% as determine by the Illinois Department of Revenue.

In an effort to resolve the appeal, the board of review offered to reduce the subject's total assessment to \$512,844, which reflects an estimated market value of \$1,538,696. The appellant and intervenor were notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The intervenor accepted the proposed assessment. The appellant responded to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment.

In support of the subject's assessment, the board of review submitted three comparable sales located within .278 of a mile from the subject. The comparables consists of 1.75 or 2-story dwellings of brick, wood shingle or wood siding exterior construction that were built from 2005 to 2011. The comparables have full or partial basements that are partially finished, central air conditioning, one to six fireplaces and each comparable has a garage that range in size from 441 to 460 square feet of building area. The dwellings range in size from 2,484 to 3,364 square feet of living area and are situated on sites that range in size from 6,250 to 9,585 square feet of land area. The comparables sold from January 2016 to May 2017 for prices ranging from \$1,055,000 to \$1,872,500 or from \$411.85 to \$674.35 per square foot of living area including land.

The intervenor submitted the same evidence that was presented by the board of review in support 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains seven comparable sales for the Board's consideration. The Board gave less weight to comparables #2, #3 and #4 submitted by the board of review/intervenor due to their 2016 sale dates, which occurred less proximate in time in relation to the subject's January 1, 2018 assessment date to be considered a reliable indicator of value. The Board finds the remaining four comparables are relatively similar when compared to the subject in location,

design, age, dwelling size and features, but three of the four comparables have considerably less land area requiring large upward adjustment to make the comparables equivalent to the subject. The comparables sold from May 2017 to September 2018 for prices ranging from \$805,000 to \$1,175,000 or from \$274.74 to \$411.85 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$1,582,848 or \$489.73 per square foot of living area including land, which falls above the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for differences when compared to the subject, such as land area, the Board finds a 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: June 16, 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

Daniel Bernhart, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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

INTERVENOR

Lake Bluff S.D. #65, by attorney:
Scott E. Nemanich
Klein, Thorpe, & Jenkins, Ltd.
15010 South Ravinia Avenue
Suite 10
Orland Park, IL 60462