



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

APPELLANT: Brent Bertke
DOCKET NO.: 18-00595.001-R-1
PARCEL NO.: 06-25-302-009

The parties of record before the Property Tax Appeal Board are Brent Bertke, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$19,789
IMPR.: \$81,196
TOTAL: \$100,985

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 two-story dwelling of vinyl siding exterior construction with 2,750 square feet of living area. The dwelling was constructed in 1994. Features of the home include an unfinished partial basement, central air conditioning, two fireplaces and a 420 square foot attached garage. The property has a 9,543 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located from .17 to .31 of a mile from the subject property and in the same neighborhood code as assigned by the local assessor to the subject property. The comparables have sites that range in size from 8,540 to 14,594 square feet of land area and are improved with two-story dwellings of vinyl exterior siding that range in size from 2,202 to 3,106 square feet of living area. The homes were built from 1991 to 1993. Five

comparables feature a basement with one having finished area. Each comparable features central air conditioning and a garage ranging in size from 420 to 620 square feet of building area. Five comparables also have one or two fireplaces. The comparables sold from December 2016 to September 2017 for prices ranging from \$210,000 to \$330,000 or from \$95.37 to \$115.69 per square foot of living area, land included. The appellant also submitted Multiple Listing Service (MLS) sheet for comparable #5. Based on this evidence, the appellant requested the subject's assessment be reduced to \$90,741.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,985. The subject's assessment reflects a market value of \$305,275 or \$111.01 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales located from .146 to .325 of a mile from the subject property.¹ The board of review comparable #5 is the same property as the appellant's comparables #5. The comparables have sites that range in size from 8,633 to 16,686 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction that range in size from 2,406 to 3,106 square feet of living area. The homes were built from 1992 to 1994. Each comparable has a basement, with four having finished areas. Each comparable also has central air conditioning and a garage ranging in size from 400 to 483 square feet of building area. Five comparables have one or two fireplaces. The comparables sold from February 2017 to October 2018 for prices ranging from \$297,000 to \$330,000 or from \$98.68 to \$126.35 per square foot of living area, land included. The board of review also submitted property record cards for each of the parties' comparable properties. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eleven comparable sales for the Board's consideration including one common comparable. The Board gave less weight to appellant's comparables #1 due to its smaller dwelling size and lack of basement, dissimilar to the subject; #4 based on its sale date in December 2016 which is somewhat dated and less likely to reflect the subject's market value as of the January 1, 2018 assessment date at issue; and #6 based on its finished basement area, dissimilar to the subject's unfinished basement. The Board also gave reduced weight to board of review comparables #2, #3, #4, and #6 based on having finished basement areas, dissimilar to the subject's unfinished basement.

¹ The Board has renumbered board of review's second set of comparables as #5 and #6 for clarity.

The Board finds the best evidence of market value to be appellant's comparables #2, #3, and #5/board of review comparable #5, along with board of review comparable #1. These four comparable properties are most similar to the subject in location, age, site size, design, dwelling size and most features. These most similar comparables sold from February to September 2017 for prices ranging from \$289,000 to \$330,000 or from \$95.41 to \$118.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$305,275 or \$111.01 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not 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: 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

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

APPELLANT

Brent Bertke, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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