



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

APPELLANT: Donald Bergman
DOCKET NO.: 18-01444.001-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 **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: \$66,095
IMPR.: \$142,505
TOTAL: \$208,600

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 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within the same neighborhood as the subject. The comparables are described as two-story dwellings of brick or wood siding exterior construction ranging in size from 2,636 to 3,078 square feet of living area. The dwellings were constructed from 1955 to 1972. The comparables each have a basement, with three having finished area. Additional features of each comparable include central air conditioning and a garage ranging in size from 462 to 506 square feet of building area. Five

comparables each have one fireplace. The comparables sold from August 2017 to August 2018 for prices ranging from \$400,000 to \$548,000 or from \$130.55 to \$197.42 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$217,486. The subject's assessment reflects a market value of \$657,455 or \$215.07 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 the subject's assessment, the board of review submitted information on four¹ comparable sales located within .211 of a mile of the subject. The comparables are described as two-story dwellings of brick exterior construction ranging in size from 2,586 to 3,064 square feet of living area. The dwellings were constructed from 1966 to 1978. The comparables each have a basement, with one having finished area; central air conditioning; one fireplace and a garage ranging in size from 441 to 504 square feet of building area. The comparables sold from April 2016 to October 2018 for prices ranging from \$550,000 to \$680,000 or from \$211.40 to \$238.10 per square foot of living area, including land.

The board of review submitted Multiple Listing Service (MLS) sheets for the appellant's comparable sale #2 and the board of review comparable #1 which are the same property. The board of review argued that the 2017 sale submitted by the appellant sold "as is" because of water damage in the basement from sump pump failure. This property resold in 2018 after it was completely remodeled with the highest quality custom finishes that includes new HWAC, windows, hardie board siding, doors, hardwood floors, carpet, paint, trim, baths, kitchen cabinets, quartz/granite counter tops, stainless steel appliances, etc. Based on this evidence, the board of review requested that the subject property'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 Board finds the parties submitted eight comparable sales for consideration. The Board gave less weight to appellant's comparable #2 based on it having water damage in the basement at the time of sale which makes it inferior to the subject property in condition. Reduced weight was applied to the board of review comparable sale #2 based on its April 2016 sale date which was too remote in time to be indicative of the subject's market value as of the January 1, 2018 assessment date. Lastly, the Board gave less weight to the board of review comparable #1 which

¹ The board of review comparable sale #1 which sold in 2018 is the same property as the appellant's comparable sale #2 which sold in 2017.

was completely remodeled at the time of sale and considered to be in superior condition when compared to the subject.

The Board finds the best evidence of market value to be the remaining comparables in the record which are similar to the subject in location, dwelling size, design, age and features. The comparables sold from October 2017 to August 2018 for prices ranging from \$434,350 to \$575,000 or from \$151.45 to \$212.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$657,455 or \$215.07 per square foot of living area, including land which falls above the range established by the best comparable sales in the record. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported and 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

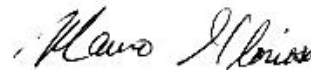
Member

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: 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

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