



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

APPELLANT: Michael Berke  
DOCKET NO.: 18-03082.001-R-1  
PARCEL NO.: 16-34-407-008

The parties of record before the Property Tax Appeal Board are Michael Berke, 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:** \$45,553  
**IMPR.:** \$112,784  
**TOTAL:** \$158,337

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 2.0-story dwelling of brick exterior construction with 3,114 square feet of living area. The dwelling was constructed in 1952. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 440 square foot garage. The property has an 11,057 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 0.51 of a mile from the subject property. The comparables have sites that range in size from 8,193 to 26,390 square feet of land area and are improved with 2.0-story dwellings of brick or wood siding exterior construction that range in size from 2,569 to 3,391 square feet of living area. The homes were built from 1959 to 1977. Each comparable has a basement, two with finished area, central air

conditioning and a garage ranging in size from 441 to 600 square feet of building area. Two comparables have either one or two fireplaces. The comparables sold from March 2017 to February 2018 for prices ranging from \$380,000 to \$560,500 or from \$127.35 to \$189.61 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$139,078.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$158,337. The subject's assessment reflects a market value of \$478,649 or \$153.71 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 five comparable sales located within approximately 0.37 of a mile from the subject property. The comparables have sites that range in size from 5,336 to 20,221 square feet of land area and are improved with a 1.5-story and four, 2.0-story dwellings of brick exterior construction that range in size from 3,199 to 3,392 square feet of living area. The homes were built from 1851 to 1971 with effective ages ranging from 1934 to 1986. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 400 to 588 square feet of building area. Four comparables each have from one to three fireplaces. The comparables sold from April 2016 to March 2018 for prices ranging from \$620,000 to \$745,000 or from \$182.78 to \$228.53 per square foot of living area, land included.

The board of review submitted the Multiple Listing Service (MLS) sheet on the appellant's comparable sale #1 which is described as a "unique ranch home" with a flat roof. It was also noted that the subject was purchased in 2013 for \$568,000. 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 evidence in this record did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparables for the Board's consideration. The Board finds that neither parties' comparables are particularly similar to the subject, nevertheless, the Board shall decide based on the evidence in the record, regardless of its quality. The Board gave less weight to the appellant's comparables #1, #3 and #4 due to dissimilar age and/or dwelling size when compared to the subject. The Board gave less weight to board of review comparables #1 and #2 which sold in 2016 and are dated and less likely to be indicative of the subject's fair market value as of the January 1, 2018 assessment date. The Board gave less weight to board of review comparables #3 and #4 due to dissimilar age and/or design compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable #2 and board of review comparable #5 which have varying degrees of similarity to the subject. These two comparables sold in August 2017 and February 2018 for prices of \$515,000 and \$712,000 or for \$151.87 and \$222.57 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$478,649 or \$153.71 per square foot of living area, including land, which is below the sale prices of the two best comparables and bracketed by the two best comparables on a per square foot basis. After considering adjustments to the comparables for differences with 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: February 16, 2021



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

Michael Berke, 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