



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

APPELLANT: Bradley Bamberg
DOCKET NO.: 19-02798.001-R-1
PARCEL NO.: 06-25-108-008

The parties of record before the Property Tax Appeal Board are Bradley Bamberg, 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: \$9,752
IMPR.: \$66,085
TOTAL: \$75,837

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 2019 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-story dwelling of vinyl siding exterior construction with 1,579 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement with finished area, central air conditioning, a fireplace, and an attached garage containing 400 square feet of building area. The property has a 4,300 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 five comparable sales located within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 6,600 to 8,160 square feet of land area and are improved with a 1-story or 2-story dwellings with vinyl siding exterior construction ranging in size from 1,628 to 1,833 square feet of living area. The dwellings were built from 1991 to 1994. Each comparable has a basement with finished

area, central air conditioning, and an attached garage containing either 412 or 420 square feet of building area. Four comparables each have a fireplace. The comparables sold from February to October 2018 for prices ranging from \$217,000 to \$239,000 or from \$125.48 to 133.29 per square foot of living area, including land. The appellant provided the property record cards for the subject property and each comparable. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$64,994 to reflect approximate market value of \$195,000 or \$123.50 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,837. The subject's assessment reflects a market value of \$230,578 or \$146.03 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review through the township assessor submitted a memorandum arguing that the subject is a newer home and has more finished area in the basement relative to the appellant's comparables.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 4,300 to 9,250 square feet of land area and are improved with what is depicted as 1-story or 2-story dwellings¹ with vinyl siding exterior construction that contain either 1,579 or 1,628 square feet of living area. The dwellings were built from 1994 to 1996. Each dwelling has a basement, three with finished area. The comparables also each feature central air conditioning and an attached garage containing either 400 or 420 square feet of building area. Three comparables each have a fireplace. The comparables sold from June 2018 to March 2019 for prices ranging from \$234,900 to \$251,000 or from \$144.29 to \$157.69 per square foot of living area, including land.

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.

¹ The board of review through the township assessor noted in its memorandum that all board of review comparables are 2-story homes and that the description of some comparables in the grid analysis as 1-story homes is incorrect as is depicted in the pictures. However, the board of review did not include the pictures with their submission. Nevertheless, the Board finds that this discrepancy will not affect its analysis or its decision.

The record contains a total of nine comparable sales submitted by the parties in support of their respective positions. The Board gave less weight to board of review comparable #4 based on its unfinished basement, dissimilar to the subject's finished basement. The Board finds the remaining comparables are similar to the subject in location, age, dwelling size, and most features. These comparables sold from February to October 2018 for prices ranging from \$217,000 to \$249,000 or from \$125.48 to \$157.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$230,578 or \$146.03 per square foot of living area, land included, which falls within the range established by the most similar comparable sales in this record. The subject's assessment is particularly supported by board of review comparable #1 which is nearly identical to the subject in all relevant factors and which presented with a sale in June 2018, proximate in time to the subject's January 1, 2019 assessment date, for a price of \$249,000 or \$157.69 per square foot of living area, land included. After considering adjustments to the comparables for differences from the subject, the Board finds that the assessment of the subject property as established by the board of review is supported and, therefore, no reduction 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:

July 20, 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

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