



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

APPELLANT: Timothy Berger
DOCKET NO.: 19-04432.001-R-1
PARCEL NO.: 14-25-303-029

The parties of record before the Property Tax Appeal Board are Timothy Berger, 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 **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: \$30,675
IMPR.: \$117,330
TOTAL: \$148,005

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 split-level dwelling of brick and wood siding exterior construction with 1,812 square feet of above grade living area. The dwelling was constructed in 1959. Features of the home include a lower level with finished area, an unfinished basement, central air conditioning, a fireplace, an attached 469 square foot garage, a detached 306 square foot garage and an 800 square foot inground swimming pool. The property has a 40,742 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from 0.28 of a mile to 2.10 miles from the subject property. The comparables are reported to have sites that range in size from 39,534 to 73,631 square feet of land area and are improved with split-level dwellings of frame exterior construction that range in size from 1,518 to 2,079 square feet of above grade

living area. The dwellings were built from 1928 to 1987 with the oldest comparable having an effective age of 1941. Each comparable is reported to have a lower level with finished area, central air conditioning and a garage ranging in size from 648 to 902 square feet of building area. Two of the comparables have either one or two fireplaces. The properties sold from June 2018 to April 2019 for prices ranging from \$240,000 to \$555,000 or from \$158.10 to \$266.96 per square foot of above grade living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$142,530 which reflects a market value of \$427,633 or \$236.00 per square foot of above grade living area, land included, when applying 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 \$149,817. The subject's assessment reflects a market value of \$455,509 or \$251.38 per square foot of above grade 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 support of its contention of the correct assessment the board of review submitted information on two comparable sales located within 0.28 of a mile from the subject property. Board of review comparable #1 is the same property as the appellant's comparable #2. The comparables have sites with 39,640 or 43,740 square feet of land area and are reported to be improved with one-story dwellings of brick and wood siding exterior construction that have either 1,872 or 1,888 square feet of above grade living area. The homes were both built in 1957. Each comparable is reported to have a lower level, central air conditioning, one fireplace and a garage with either 550 or 648 square feet of building area. Comparable #2 also features an inground swimming pool. The properties sold in April and March 2019 for prices of \$435,000 and \$445,700 or for \$230.40 and \$238.09 per square foot of above grade living area, land included, respectively.

The board of review critiqued the appellant's comparables noting that comparables #1 and #3 were located outside of the subject's assessment neighborhood and are dissimilar in age when compared to the subject. The board of review further argued that appellant comparable #1 was sold in "as is" condition. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains four comparable sales for the Board's consideration as one property was common to both parties. The Board gives less weight to the appellant's comparables #1 and #3 which are located 2.10 and 1.79 miles from the subject, respectively.

The Board finds the best evidence of market value to be the remaining two comparables which are more similar to the subject in location, design, age and dwelling size, although each of these two best comparables lacks a second garage or a basement and one comparable lacks an inground pool. These comparables sold in April and March 2019 for prices of \$435,000 and \$445,700 or for \$230.40 and \$238.09 per square foot of above grade living area, land included, respectively. The subject's assessment reflects a market value of \$455,509 or \$251.38 per square foot of above grade living area, including land, which falls above the two best comparable sales in this record on both an overall and per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds 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:

February 15, 2022



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

Timothy Berger, 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