



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

APPELLANT: John Bershield
DOCKET NO.: 19-07834.001-R-1
PARCEL NO.: 11-02-301-022

The parties of record before the Property Tax Appeal Board are John Bershield, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein, 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: \$67,013
IMPR.: \$249,358
TOTAL: \$316,371

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 wood siding exterior construction with 4,747 square feet of living area. The dwelling was constructed in 2000 with a reported effective age of 2001. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 726 square foot garage. The property has a 21,960 square foot site and is located in Green Oaks, Libertyville 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 .88 miles from the subject. The comparables have sites that range in size from 21,680 to 30,000 square feet of land area and are improved with 1.75-story or 2-story dwellings of wood siding or brick and wood siding exterior construction that were built from 1995 to 1999 with comparable #1 having a reported effective age of 1996. The dwellings range in size from 3,795 to 4,496 square feet of

living area. Each comparable has an unfinished basement, central air conditioning, one or four fireplaces and a garage ranging in size from 670 to 886 square feet of building area. Two comparables each have an inground swimming pool. The comparables sold from April 2016 to December 2019 for prices ranging from \$620,000 to \$793,500 or from \$158.81 to \$180.50 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$316,371. The subject's assessment reflects a market value of \$961,906 or \$202.63 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 support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within .11 miles from the subject. The comparables have sites ranging in size from 30,950 to 33,090 square feet of land area and are improved with 2-story dwellings of wood siding, brick, or brick and wood siding exterior construction that were built in either 1995 or 1996. The dwellings range in size from 4,223 to 4,734 square feet of living area. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and a garage ranging in size from 754 to 819 square feet of building area. The comparables sold from October 2018 to July 2019 for prices ranging from \$865,000 to \$925,000 or from \$195.40 to \$204.83 per square foot of living area, including land. The subject's property record card disclosed building permits were issued for remodeling in 2017 and 2018 totaling approximately \$176,500. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 seven suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables due to a smaller dwelling size and/or having an inground swimming pool when compared to the subject. Furthermore, two comparables have dated sales in April and July 2016, which are less likely to be reflective of market as of the subject's January 1, 2019, assessment date.

The Board finds the best evidence of the subject's market value to be the board of review comparables which sold proximate in time to the January 1, 2019, assessment date and are more similar to the subject in location, age, dwelling size and features. The comparables sold in October 2018 to July 2019 for prices ranging from \$865,000 to \$925,000 or from \$195.40 to \$204.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$961,906 or \$202.63 per square foot of living area, including land, which is within the

range established by the best comparable sales in the record on price per square foot but above the range on overall value. However, after considering the subject's recent remodeling and the adjustments to the best comparable sales for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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:

June 21, 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

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