



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

APPELLANT: Peter and Joyce Berger  
DOCKET NO.: 20-00149.001-R-1  
PARCEL NO.: 10-24-205-066

The parties of record before the Property Tax Appeal Board are Peter and Joyce Berger, the appellants, 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:** \$50,066  
**IMPR.:** \$85,585  
**TOTAL:** \$135,651

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2020 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 one-story ranch style dwelling of wood siding exterior construction with 1,939 square feet of living area. The dwelling was constructed in 1960. Features of the home include a basement that is finished with a recreation room, central air conditioning, one fireplace, and a 532 square foot garage. The property has a 15,320 square foot lake front site and is located in Mundelein, Fremont Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within .35 miles from the subject. The comparables have sites ranging in size from 13,220 to 23,000 square feet of land area, four of which are lake front and are improved with a split-level and four, one-story ranch style dwellings of wood siding, brick or wood siding and stone exterior construction that were built from 1955 to 1973. The dwellings range in size from 1,288 to 2,178 square feet of living area. One

comparable has a crawl space foundation, one comparable has a lower level with finished area and three comparables have basements with finished area. Each comparable has central air conditioning and a garage ranging in size from 440 to 674 square feet of building area. Three comparables each have one or two fireplaces. The comparables sold from January 2017 to October 2019 for prices ranging from \$185,000 to \$375,000 or from \$112.49 to \$206.95 per square foot of living area, including land. Based on this evidence, the appellants 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 \$135,651. The subject's assessment reflects a market value of \$407,483 or \$210.15 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on one comparable sale located approximately .28 miles from the subject. The comparable has a lake front site with 19,210 square feet of land area and is improved with a one-story ranch style dwelling of wood siding and brick exterior construction that was built in 1966. The dwelling has 2,192 square feet of living area and has a basement finished with a recreation room. The comparable has central air conditioning, two fireplaces, a bath house, and a garage with 529 square feet of building area. This comparable sold in October 2020 for a price of \$520,000 or \$237.23 per square foot of living area, including land. The subject had a permit issued in 2017 for remodeling in the amount of \$250,000 according to the subject's property record card submitted by the board of review. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six suggested comparable sales for the Board's consideration. The Board gives less weight to appellants' comparables #2 and #4 due to difference in style, significantly smaller dwelling size, and/or different foundation type when compared to the subject. Furthermore, the Board gives less weight to appellants' comparables #3, #4 and #5 which sold in 2017 and 2018, less proximate in time to the subject's assessment date of January 1, 2020 than the other sales in the record. In addition, appellants' comparable #5 is not a lake front property like the subject.

The Board finds the best evidence of the subject's market value to be appellants' comparable #1 along with board of review comparable #1. These comparables sold most proximate in time to the January 1, 2020, assessment date and are similar to the subject in location, age, dwelling size, and most features. The comparables sold in August 2019 and October 2020 for prices of \$245,000 and \$520,000 or \$112.49 and \$237.23 per square foot of living area, including land.

The subject's assessment reflects a market value of \$407,483 or \$210.15 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record both on overall market value and a price per square foot bases. Based on this evidence and after considering the subject's recent remodeling and adjustments to the two best comparable sales for differences when compared to the subject, the Board finds the appellants 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:

August 23, 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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