



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

APPELLANT: Michael Bungert  
DOCKET NO.: 20-01111.001-R-1  
PARCEL NO.: 16-06-302-023

The parties of record before the Property Tax Appeal Board are Michael Bungert, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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:** \$223,407  
**IMPR.:** \$309,337  
**TOTAL:** \$532,744

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 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 2-story dwelling of brick exterior construction with 7,566 square feet of living area. The dwelling was constructed in 1993 and is approximately 27 years old. Features of the home include a basement with finished area, central air conditioning, five fireplaces, and a 1,390 square foot attached garage. The property has an approximate 76,666 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located from .20 of a mile to 3.54 miles from the subject. The comparables are described as 1.5-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 5,508 to 7,683 square feet of living area. The dwellings range in age from 26 to 32 years old. Three comparables each have an unfinished basement and one comparable has a

concrete slab foundation. Each comparable has central air conditioning and an attached garage. Three comparables each have two or three fireplaces. The comparables have improvement assessments ranging from \$207,177 to \$298,086 or from \$32.98 to \$38.96 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$280,698 or \$37.10 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$532,744. The subject property has an improvement assessment of \$309,337 or \$40.89 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within .52 of a mile from the subject. The comparables are improved with 1.5-story, 2 story or 2.5-story dwellings of brick or wood siding exterior construction ranging in size from 6,384 to 7,993 square feet of living area. The dwellings were constructed from 1998 to 2009. Each comparable has a basement with one having finished area; from one to four fireplaces, and a garage ranging in size from 856 to 1,032 square feet of building area. Four comparables each have central air conditioning. Comparables #1 has an inground swimming pool, comparable #2 has a bathhouse, and comparable #4 has a hot tub. The comparables have improvement assessments ranging from \$275,187 to \$337,004 or from \$40.64 to \$44.81 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their differences from the subject in location, foundation and/or dwelling size. Board of review comparables #1, #4 and #5 were given less weight by the Board due to differences from the subject in age or dwelling size. The Board finds the best evidence of assessment equity to be board of review comparables #2 and #3 as they are similar to the subject in location, age, dwelling size, and most features. However, one comparable lacks a finished basement and one comparable lacks central air conditioning which are features of the subject suggesting upward adjustments may be necessary to make them more equivalent to the subject. These two comparables have improvement assessments of \$285,501 and \$337,004 or \$40.64 and \$42.16 per square foot of living area, respectively. The subject's improvement assessment of \$309,337 or \$40.89 per square foot is bracketed by the assessments of the two best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and therefore, no 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: September 20, 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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