



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

APPELLANT: Jill Bernsen  
DOCKET NO.: 20-02115.001-R-1  
PARCEL NO.: 16-34-402-014

The parties of record before the Property Tax Appeal Board are Jill Bernsen, 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:** \$105,352  
**IMPR.:** \$143,484  
**TOTAL:** \$248,836

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 1-story ranch-style dwelling of brick and wood siding exterior construction with 4,229 square feet of living area. The dwelling was constructed in 1948, is approximately 72 years old, and has an effective year built of 1970.<sup>1</sup> Features of the home include a partial unfinished 316-square foot basement and part crawl-space foundation, central air conditioning, a fireplace, and an attached garage with 646 square feet of building area. The property has a site measuring approximately 35,270 square feet and is located in Highland Park, Moraine 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

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<sup>1</sup> Some descriptive information was drawn from the subject's property record card submitted by the board of review which indicates that the subject was remodeled in 2007.

comparables located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of 1-story ranch-style homes of brick or wood siding exterior construction that range in size from 3,017 to 4,175 square feet of living area. The homes range in age from 43 to 71 years old. Two comparables each have a full basement with finished area, and two comparables are built on concrete slab foundations. Each comparable has central air conditioning, a fireplace, and an attached garage ranging in size from 483 to 600 square feet of building area. The comparables have improvement assessments that range from \$70,680 to \$132,778 or from \$23.43 to \$32.52 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$118,253 or \$27.96 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 \$248,836. The subject property has an improvement assessment of \$143,484 or \$33.93 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on two equity comparables located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of 1-story ranch-style dwellings with brick or brick and stone exteriors containing 3,507 and 4,392 square feet of living area. The homes were built in 1964 and 1973 with comparable #1 having an effective built age of 1990. Comparable #1 has a 1,243-square foot basement that is partially finished and a partial concrete slab foundation, while comparable #2 has an 891-square foot unfinished basement. Each comparable has central air conditioning, one or two fireplaces, and an attached garage containing 675 or 754 square feet of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The taxpayer 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of six equity comparables in support of their positions before the Property Tax Appeal Board, none of which are truly similar to the subject as each comparable differs from the subject in foundation type and/or dwelling size. Nevertheless, the Board gave reduced weight to appellant's comparables #1, #2, and #4, along with board of review comparable #2, as each of these comparables are significantly smaller in dwelling size relative to the subject dwelling. The Board gives most weight to appellant's comparable #3 and board of review comparable #1 as these two comparables are most similar to the subject in dwelling size, as well as similar in location, design, and some features. These two most similar comparables in the record have improvement assessments of \$132,778 and \$179,171 or \$31.80 and \$40.79 per square foot of living area. The subject's improvement assessment of \$143,484 or \$33.93 per

square foot of living area is bracketed by the two best comparables in this record both on an overall improvement assessment basis and on a per square foot of living area basis.

After considering adjustments to the two best comparables in this record for differences from the subject such as basement size and/or finish, the Board finds that the appellant did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Jill Bernsen, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085