



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

APPELLANT: Brian Berry  
DOCKET NO.: 20-05408.001-R-1  
PARCEL NO.: 06-36-302-012

The parties of record before the Property Tax Appeal Board are Brian Berry, 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 **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:** \$16,478  
**IMPR.:** \$99,553  
**TOTAL:** \$116,031

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 two-story dwelling of vinyl siding exterior construction with 2,661 square feet of living area.<sup>1</sup> The dwelling was constructed in 2000 and is 20 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a two-car garage with 528 square feet of building area. The property has a 10,454 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal of the subject property with an estimated market value of \$340,000 as of October 18, 2019. The appraisal was prepared by Paul K. Szwed, a Certified

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<sup>1</sup> The parties differ as to the size of the subject dwelling. The Board finds the best evidence for the size and description of the subject property was found in the appraisal. The appraiser inspected the interior and exterior of the subject property and provided sketch pages with exterior dimensions and area calculations.

General Real Estate Appraiser. The property rights appraised were fee simple and the purpose of the appraisal was to estimate the market value of the subject property for a refinance transaction. The appraiser noted the subject appears to be adequately maintained and is in generally good/average condition and quality for the market area. The appraiser disclosed the subject sold in November 2018 for \$In estimating the subject's market value, the appraiser developed the sales comparison approach to value.

Under the sales comparison approach to value the appraiser utilized five comparable sales and one active listing located within .64 of a mile from the subject. The comparables have sites ranging in size from 5,998 to 13,504 square feet of land area and are improved with two-story or three-story dwellings ranging in size from 2,309 to 3,032 square feet of living area. The dwellings are 16 to 21 years old and have basements with four having finished area. Each comparable has central air conditioning and a two-car garage. Three comparables each have a fireplace. Comparables #1 through #5 sold from March to October 2019 for prices ranging from \$310,000 to \$375,000 or from \$112.81 to \$137.72 per square foot of living area, including land. Comparable #6 has a list price of \$349,900 or \$132.44 per square foot of living area, including land. The appraiser applied a \$14,000 adjustment to comparable #2 for financing concessions. The appraiser also applied adjustments to the comparables for differences when compared to the subject in view, gross living area, basement finish, modernization/upgrades/quality, and fireplaces to arrive at adjusted prices ranging from \$335,000 to \$352,660. Based on the adjusted sale prices, the appraiser estimated the subject had a market value of \$340,000.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$113,479.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,031. The subject's assessment reflects a market value of \$348,546 or \$130.98 per square foot of living area, land included, when using 2,661 square feet of living area and applying 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 four comparable sales located within .50 of a mile from the subject property. The comparables have sites ranging in size from 8,460 to 11,330 square feet of land area and are improved with two-story dwellings of wood or vinyl siding exterior construction ranging in size from 2,395 to 2,711 square feet of living area. The dwellings were constructed from 1996 to 2003 and have basements, three of which have finished area. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 462 to 529 square feet of building area. The properties sold from July 2019 to October 2020 for prices ranging from \$372,500 to \$410,000 or from \$142.01 to \$167.35 per square foot of living area, including land. 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 appellant submitted an appraisal utilizing five comparable sales and an active listing while the board of review provided four comparable sales to support their respective positions before the Property Tax Appeal Board. As to the appellant's appraisal, the Board finds the appraiser applied a \$14,000 negative adjustment to a comparable for a financing concession without explanation or supporting documentary evidence. In addition, the appraiser utilized three comparable sales that have smaller site sizes and/or unfinished basements when compared to the subject when other more similar comparable sales were provided by the board of review. For these reasons, the Board gives less weight to the appraiser's opinion of value for the subject property but will look at the raw sales data.

The Board gives less weight to appraisal comparables #2, #3 and #5 as well as board of review comparables #1 and #5 which are less similar in site size and/or have unfinished basement area when compared to the subject. The Board also gives less weight to appellant's comparable #6 due to it being a listing that has not yet sold.

The Board finds the best evidence of market value to be the appraisal comparable sales #1 and #4 along with the board of review comparable sales #2, #3 and #4. These comparables are overall more similar to the subject in location, site size, age, dwelling size and most features. These comparables sold from May 2019 to June 2020 for prices ranging from \$318,000 to \$400,800 or from \$136.48 to \$167.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$348,546 or \$130.98 per square foot of living area, land included which falls within the range established by the best comparable sales in the record on overall market value and below on price per square foot. Based on this evidence and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's 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:

April 18, 2023



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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COUNTY

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