



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

APPELLANT: Carl Berg  
DOCKET NO.: 21-01192.001-R-1  
PARCEL NO.: 16-32-107-010

The parties of record before the Property Tax Appeal Board are Carl Berg, the appellant, by attorney Eric Feldman of Eric Feldman & Assoc. P.C. 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:** \$55,770  
**IMPR.:** \$87,200  
**TOTAL:** \$142,970

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 2021 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<sup>1</sup> dwelling of brick and wood siding exterior construction with 2,054 square feet of living area. The dwelling was constructed in 1957. Features of the home include a partial concrete slab foundation, central air conditioning and a 468 square foot garage. The property has a 12,070 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales that have the same assessment neighborhood code as the subject and are located within .48 of a mile from the subject property.<sup>2</sup> Four comparables have sites that range in size from 9,000 to 21,400 square feet of land area.

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<sup>1</sup> The parties reported the subject has a neighborhood description of "Deerfield Pk Trilevel."

<sup>2</sup> The appellant reported the comparables each have a neighborhood description of "Deerfield Pk Trilevel."

The appellant reported the comparables are improved with one-story dwellings of brick or brick and wood siding exterior construction containing 1,886 or 2,084 square feet of living area. The dwellings were built from 1956 to 1958. The appellant reported that three comparables have partial concrete slab foundations and two comparables have basements, one with finished area. Four comparables have central air conditioning, two comparables each have a fireplace and each comparable has a garage ranging in size from 264 to 714 square feet of building area. The comparables sold from October 2020 to September 2021 for prices ranging from \$300,000 to \$383,400 or from \$143.95 to \$190.88 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 \$142,970. The subject's assessment reflects a market value of \$429,985 or \$209.34 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted the Multiple Listing Service data sheets for appellant's comparable sales #2 and #4 which were described as being sold "As-Is." The board of review also submitted two Multiple Listing Service (MLS) listing sheets associated with a June 2021 sale and a December 2021 sale of the appellant's comparable #5. The June 2021 listing described the home as being "perfect for a rehabber or contractor as it needs extensive updating" with a dwelling size of 1,886 square feet of living area and the listing also revealed the property sold in June 2021 for \$360,000. The December 2021 listing described the home as having an "amazing total renovation!" with a dwelling size of 2,356 square feet of living area and the listing also revealed the property sold in December 2021 for a price of \$510,000.

In support of its contention of the correct assessment, the board of review submitted information on eight comparable sales that are located within .42 of a mile from the subject property, seven of which have the same assessment neighborhood code as the subject.<sup>3</sup> The comparables have sites that range in size from 7,620 to 13,200 square feet of land area. The board of review reported the comparables are improved with one-story or two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 1,665 to 2,459 square feet of living area. The dwellings were built from 1956 to 1958. The board of review reported that one comparable has a crawl space foundation, one comparable has a lower level, two comparables each have a basement and four comparables each have a partial concrete slab foundation. Each comparable has central air conditioning, four comparables each have a fireplace and six comparables each have a garage ranging in size from 264 to 693 square feet of building area. The comparables sold from May to November 2020 for prices ranging from \$405,000 to \$540,000 or from \$194.78 to \$276.44 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>3</sup> The board of review reported the comparables have neighborhood descriptions of "Deerfield Pk Trilevel or Deerfield Pk Split Levels."

### **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 14 suggested comparable sales for the Board's consideration, as one comparable reportedly sold twice. The Board has given less weight to the appellant's comparables #2, #4 and #5 which differ from the subject in foundation type or lack of central air conditioning, a feature of the subject. Furthermore, less weight was given to the June 2021 sale of the appellant's comparable #5 due to the listing disclosing the property was "perfect for a rehabber or contractor as it needs extensive updating," which calls into question the condition of the dwelling at the time of the sale, as well as the purported December 2021 sale of the appellant's comparable #5 due to the MLS listing presented by the board of review that disclosed the dwelling contained 2,536 square feet of living area after renovations, which is more than 20% larger than the subject dwelling. The Board has given reduced weight to board of review comparables #1, #2, #5 and #6 due to differences from the subject in story height, dwelling size and/or lack of a garage.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3, along with board of review comparables #3, #4, #7 and #8, which are overall more similar to the subject in location, dwelling size, story height, foundation type, age and some features. These six comparables sold from May to December 2020 for prices ranging from \$360,000 to \$463,500 or from \$183.97 to \$222.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$429,985 or \$209.34 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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:

July 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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