



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

APPELLANT: Samantha Berndt
DOCKET NO.: 21-01248.001-R-1
PARCEL NO.: 16-30-201-010

The parties of record before the Property Tax Appeal Board are Samantha Berndt, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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: \$56,702
IMPR.: \$79,807
TOTAL: \$136,509

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 two-story dwelling of wood siding exterior construction with 2,264 square feet of living area. The dwelling was constructed in 1987 and has a reported effective age of 1995. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 462 square foot garage. The property has a 15,499¹ 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 three comparable sales that are located within .33 of a mile from the subject property. Two comparables have sites with either 9,070 or 17,930 square feet of land area. The comparables are improved with two-story dwellings of brick or wood siding

¹ The Board finds the only description of the subject's site size was provided by the board of review and not refuted by the appellant.

exterior construction ranging in size from 1,909 to 3,068 square feet of living area. The dwellings were built from 1960 to 1979. One comparable has a concrete slab foundation, one comparable has a crawl space foundation and one comparable has a basement. Each comparable has central air conditioning and a garage ranging in size from 480 to 702 square feet of building area. Two comparables each have a fireplace. The comparables sold from May to November 2020 for prices ranging from \$300,000 to \$580,000 or from \$131.49 to \$189.05 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$123,321, which would reflect a market value of \$370,000 or \$163.43 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,509. The subject's assessment reflects a market value of \$419,576 or \$185.33 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 support of its contention of the correct assessment, the board of review submitted information on four comparable sales that are located within .35 of a mile from the subject property. The board of review's comparable #1 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 10,650 to 19,940 square feet of land area. The board of review reported that the comparables are improved with one-story or two-story dwellings of brick or wood siding exterior construction ranging in size from 2,281 to 3,068 square feet of living area. The dwellings were built from 1958 to 1979. One comparable has a concrete slab foundation and three comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 528 to 800 square feet of building area. The comparables sold from April 2020 to January 2021 for prices ranging from \$470,000 to \$680,000 or from \$189.05 to \$265.00 per square foot of living area, including land.

The board of review also contended that according to the assessment records, the subject had a new addition built in 2019 for an estimated cost of \$100,000 based upon a permit that was issued in August 2019, which is reflected in the subject's property record card provided by the board of review.

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 record contains six suggested comparable sales for the Board's consideration, as one sale is common to the parties. The Board has given less weight to the appellant's comparables #1 and #3/board of review comparable #1, as well as board of review comparables #3 and #4 due to differences from the subject in dwelling size or design.

The Board finds the best evidence of market value to be the appellant's comparable #2 and board of review comparable #2. The Board finds these two comparables are similar to the subject in location, dwelling size and design. However, the Board finds both dwellings are considerably older than the subject and board of review comparable #2 has a basement, not a feature of the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in November 2020 and January 2021 for prices of \$300,000 and \$480,000 or for \$157.15 and \$208.24 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$419,576 or \$185.33 per square foot of living area, including land, which is bracketed by the two 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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