



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

APPELLANT: Brad Bamberg
DOCKET NO.: 21-01344.001-R-1
PARCEL NO.: 06-25-108-008

The parties of record before the Property Tax Appeal Board are Brad Bamberg, 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: \$10,682
IMPR.: \$64,084
TOTAL: \$74,766

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 2-story dwelling of vinyl siding exterior construction with 1,579 square feet of living area. The dwelling was built in 1996. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a garage with 400 square feet of building area. The property has an approximately 4,300 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 information on three comparable sales with the same assessment neighborhood code as the subject property. The properties have sites that range in size from 7,200 to 10,070 square feet of land area. The comparables are improved with 1-story¹ or 2-story

¹ The appellant's comparable #3 was reported to be a 1-story dwelling; however, the Board finds its above ground living area exceeds its ground floor living area, suggesting that this comparable may be a part 2-story dwelling.

dwellings with vinyl siding exterior construction ranging in size from 1,628 to 1,724 square feet of living area. The dwellings were built from 1991 to 1994 with comparables #1 and #3 having effective years built of 1994 and 1996, respectively. Each comparable has a basement with two having finished area, central air conditioning, and a garage with either 412 or 420 square feet of building area. Two comparables each have one fireplace. The comparables sold from April 2019 to June 2020 for prices of \$228,000 or \$229,900 or ranging from \$132.25 to \$141.22 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$70,593 to reflect an approximate market value of \$211,800 or \$134.14 per square foot of living area, land included, at 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 \$74,766. The subject's assessment reflects a market value of \$224,860 or \$142.41 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 five comparable sales located with the same assessment neighborhood code as the subject property. The properties have sites that range in size from 1,520 to 1628 square feet of land area. The comparables are improved with 1-story² or 2-story dwellings with vinyl siding exterior construction ranging in size from 1,520 to 1,628 square feet of living area. The dwellings were built from 1993 to 1995 with comparables #2 and #4 both having an effective year built of 1996. Two comparables each have a basement with one having finished area and three comparables have either a crawl space or a concrete slab foundation. Each comparable has central air conditioning and a garage that ranges in size from 236 to 436 square feet of building area. Four comparables each have one fireplace. The comparables sold from February to October 2021 for prices ranging from \$233,000 to \$280,000 or from \$153.29 to \$171.99 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 a total of eight comparable sales submitted by the parties in support of their respective positions. The Board gave less weight to the appellant's comparable #3 which has a 2019 sale date occurring less proximate in time to the subject's January 21, 2021 assessment date than the other comparables in this record. The Board also gives less weight to board of review

² Board of review comparable #5 was reported to be a 1-story dwelling; however, the Board finds its above ground living area exceeds its ground floor living area, suggesting that this comparable may be a part 2-story dwelling.

comparables #1, #3, #4, and #5 which lack basement foundations, which is a feature of the subject or has a dissimilar 1-story design, when compared to the subject's 2-story design.

The Board finds the best evidence of market value to be the parties' remaining comparables which are similar to the subject in location, age, dwelling size, and most features; however, two comparables each lack basement finish, which is a feature of the subject, suggesting upward adjustments to them may be necessary for this difference to make them more equivalent to the subject. These properties sold from February 2020 to September 2021 for prices of \$228,000 or \$265,000 or ranging from \$132.25 to \$170.53 per square foot of living area, land included. The subject's assessment reflects a market value of \$224,860 or \$142.41 per square foot of living area, land included, which falls below the range of the best comparable sales in this record on an overall market value basis but within the range on a per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported and 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:

October 17, 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

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

APPELLANT

Brad Bamberg, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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