



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

APPELLANT: Brian Berry  
DOCKET NO.: 21-04196.001-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 Hawthorn Woods; 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:** \$17,318  
**IMPR.:** \$104,630  
**TOTAL:** \$121,948

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 vinyl siding exterior construction with 2,619 square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement with 1,110 square feet of finished area, central air conditioning, one fireplace, and a 528 square foot garage. The property has an approximately 10,450 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 four comparable sales located within 0.51 of a mile from the subject property. The comparables have sites that range in size from 10,019 to 10,938 square feet of land area and are improved with two-story dwellings ranging in size from 2,236 to 3,113 square feet of living area. The dwellings were built from 1997 to 1999. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 484 to 550

square feet of building area. The properties sold from May 2020 to March 2021 for prices ranging from \$296,000 to \$385,000 or from \$109.18 to \$155.64 per square foot of living area, land included.

The appellant also submitted a copy of the Multiple Listing Service for its comparable #4 which disclosed the property was updated in 2020. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$113,479 which reflects a market value of \$340,471 or \$130.00 per square foot of living area, land included, when applying 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 \$121,948. The subject's assessment reflects a market value of \$366,761 or \$140.04 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 within 0.53 of a mile from the subject property. The comparables have sites that range in size from 10,130 to 18,300 square feet of land area and are improved with two-story dwellings of vinyl or wood siding exterior construction ranging in size from 2,619 to 2,800 square feet of living area. The homes were built from 1996 to 2001. Each comparable has a basement, with one having 901 square feet of finished area. Each dwelling has central air conditioning and a garage ranging in size from 462 to 529 square feet of building area. Four homes each have one fireplace. The properties sold from July 2020 to December 2021 for prices ranging from \$410,000 to \$510,000 or from \$149.64 to \$182.14 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 parties submitted nine comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #2 and #4 along with board of review comparables #3 and #4 which are less similar to the subject in dwelling size and/or site size when compared to the subject and other properties in the record.

The Board finds the best evidence of market value to be appellant comparables #1 and #3 as well as board of review comparables #1, #2 and #5 which are more similar to the subject in location, age, design, dwelling size, site size and other features. However, four of these best comparables have an unfinished basement in contrast to the subject's finished basement, suggesting an upward adjustment for this feature is appropriate to make these properties more equivalent to the

subject. These best comparables sold from May 2020 to December 2021 for prices ranging from \$296,000 to \$510,000 or from \$109.18 to \$182.14 per square foot of living area, including land. Excluding the high and low sales, appellant comparable #1 and board of review comparable #2, results in a tighter value range from \$385,000 to \$475,000 or from \$142.01 to \$181.37 per square foot of living area, land included. The subject's assessment reflects a market value of \$366,761 or \$140.04 per square foot of living area, including land, which falls below the best comparables, with the narrowest range, contained in the record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's 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: January 16, 2024



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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