



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

APPELLANT: Robin Bernhardt  
DOCKET NO.: 21-04491.001-R-1  
PARCEL NO.: 06-09-101-065

The parties of record before the Property Tax Appeal Board are Robin Bernhardt, 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:** \$12,176  
**IMPR.:** \$74,643  
**TOTAL:** \$86,819

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 dwelling of wood siding exterior construction with 1,942 square feet of living area. The dwelling was constructed in 1998. Features of the home include a basement, central air conditioning, a fireplace and a 465 square foot garage. The property also has a 464 square foot inground swimming pool.<sup>1</sup> The property has a 9,148 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment. In support of this argument, the appellant submitted information on twelve equity comparables located in the same assessment neighborhood code as the subject and

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<sup>1</sup> While the appellant failed to report the pool of the subject, the Board finds the best evidence of the subject's characteristics was provided by the property record card submitted by the board of review and which was not refuted in rebuttal.

within .98 of a mile from the subject. The comparables consist of one-story dwellings of wood siding exterior construction that were built from 1995 to 1998. The dwellings range in size from 1,942 to 1,988 square feet of living area and have unfinished basements as reported by the appellant. Each comparable has central air conditioning and a garage ranging in size from 400 to 660 square feet of building area. Seven of the comparables each have a fireplace. The comparables have improvement assessments ranging from \$70,410 to \$87,550 or from \$35.83 to \$43.29 per square foot of living area.<sup>2</sup>

Based on this evidence, the appellant requested a reduced improvement assessment of \$72,087 or \$37.12 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,819. The subject property has an improvement assessment of \$74,643 or \$38.44 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables, where board of review comparables #1, #3 and #5 are the same properties as the appellant's comparables #3, #6 and #7, respectively. The properties are located in the same assessment neighborhood code as the subject and within .85 of a mile from the subject. The comparables consist of one-story dwellings of wood siding exterior construction that were built from 1995 to 1997. The dwellings range in size from 1,942 to 1,976 square feet of living area and feature basements, three of which are walkout-style and have a recreation room. Each dwelling has central air conditioning, a fireplace and a garage ranging in size from 420 to 660 square feet of building area. Comparable #5 also has an inground swimming pool. The comparables have improvement assessments ranging from \$75,000 to \$87,550 or from \$38.62 to \$44.31 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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<sup>2</sup> Notably, the appellant arguably failed to present sufficient evidence to challenge the subject's improvement assessment where, as here, the subject's improvement assessment of \$74,643 or \$38.44 per square foot of living area falls within the range of the twelve comparables which were presented by the appellant. (86 Ill.Admin.Code 1910.63(b) - Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal.)

The parties submitted a total of fourteen equity comparables, three of which are common to both parties, with varying degrees of similarity to the subject property. The comparables have improvement assessments that range from \$70,410 to \$87,550 or from \$35.83 to \$44.31 per square foot of living area. The subject's improvement assessment of \$74,643 or \$38.44 per square foot of living area falls within the range established by the comparables in this record and is particularly well-supported by the most similar comparable, appellant comparable #7/board of review comparable #5, which is the most similar property to the subject, including a pool amenity and an unfinished basement, where this property has an improvement assessment of \$38.82 per square foot of living area. Based on this record and after considering appropriate adjustments to the comparables in the record for differences in finished basements and/or pool amenities, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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

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COUNTY

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