



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

APPELLANT: John Bernin
DOCKET NO.: 22-00389.001-R-1
PARCEL NO.: 09-24-300-023

The parties of record before the Property Tax Appeal Board are John Bernin, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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: \$11,605
IMPR.: \$126,675
TOTAL: \$138,280

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 2022 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 2,865 square feet of living area. The dwelling was constructed in 2015. Features of the home include a basement, central air conditioning, 4½ bathrooms, a fireplace and a 756 square foot garage. The property has an approximately 32,670 square foot site and is located in Wauconda, Wauconda 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 .35 of a mile from the subject property. The parcels range in size from 7,330 to 11,170 square feet of land area. The comparables are improved with two-story dwellings of wood siding, vinyl siding or wood siding and brick exterior construction ranging in size from 2,074 to 2,391 square feet of living area. The dwellings were built from 1950 to 2010 with comparable #1, the oldest

comparable, having a reported effective age of 1971. Comparable #1 has a crawl space foundation and the two remaining comparables each have a basement with finished area, one of which is a walk-out. Two comparables each have central air conditioning. Each comparable has 2 to 3½ bathrooms and a garage ranging in size from 440 to 849 square feet of building area. Comparable #2 has a fireplace. The comparables sold in August 2020 or October 2021 for prices ranging from \$196,500 to \$295,000 or from \$82.88 to \$142.24 per square foot of living area, including land.

The appellant also submitted a grid analysis labeled “Assessor Comps” that included information on three comparable sales presumably presented at the local hearing with handwritten notations pointing out the differences between the comparables and the subject.

Based on this evidence, the appellant requested the subject’s assessment be reduced to \$116,973, which would reflect a market value of \$350,954 or \$122.50 per square foot of ground 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 \$138,280. The subject's assessment reflects a market value of \$414,881 or \$144.81 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on three comparable sales that are located from .20 of a mile to 3.20 miles from the subject property. The parcels range in size from 14,810 to 31,440 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,783 to 3,492 square feet of living area. The dwellings were built in 2005 or 2015. Each comparable has a basement, central air conditioning, 3½ or 7½ bathrooms, one or two fireplaces and either a 458 or an 873 square foot garage. The comparables sold from June 2021 to April 2022 for prices ranging from \$445,000 to \$565,000 or from \$159.16 to \$168.88 per square foot of living area, including land. 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.

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

The record contains six comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #1 due to its significantly older dwelling age, its dissimilar crawl space foundation and lack of central air conditioning, when compared to the subject dwelling. The Board has given reduced weight to board of review comparables #2 and #3 due to their distant locations from the subject being more than 3 miles away.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3, along with board of review comparable #1, which are relatively similar to the subject in location, design and age. However, the Board finds all three comparables have varying degrees of similarity when compared to the subject in site size, dwelling size and features suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in August 2020 and April 2022 for prices ranging from \$293,000 to \$565,000 or from \$122.54 to 161.80 per square foot of living area, including land. The subject's total assessment reflects a market value of \$414,881 or \$144.81 per square foot of living area, land included, 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 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: March 26, 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

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

APPELLANT

John Bernin, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

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