



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

APPELLANT: Alex Berman  
DOCKET NO.: 22-01502.001-R-1  
PARCEL NO.: 16-23-414-003

The parties of record before the Property Tax Appeal Board are Alex Berman, 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:** \$113,983  
**IMPR.:** \$135,438  
**TOTAL:** \$249,421

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 is improved with a two-story dwelling of brick and wood siding exterior construction containing 4,018 square feet of living area. The dwelling was built in 1965 but has an effective construction date of 1972. Features of the home include a full basement partially finished with a 936 square foot recreation room,<sup>1</sup> central air conditioning, one fireplace, and an attached garage with 506 square feet of building area. The property has a site with approximately 14,520 square feet of land area located in Highland Park, Moraine 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 improved with two-story dwellings

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<sup>1</sup> The board of review submitted a copy of the subject's property record card disclosing the subject dwelling has a full basement with 936 square feet of recreation room area, which was not refuted by the appellant in rebuttal.

that range in size from 3,814 to 4,502 square feet of living area. The homes were built from 1929 to 1989 with comparables #2 and #3 having effective construction dates of 1952 and 1960, respectively. Each comparable has a basement, central air conditioning, one fireplace, and a garage ranging in size from 440 to 572 square feet of building area. The comparables have sites ranging in size from 11,831 to 16,810 square feet of land area. These properties have the same assessment neighborhood code as the subject property and are located from approximately .16 to .65 of a mile from the subject property. The sales occurred from May 2020 to May 2022 for prices ranging from \$630,000 to \$940,000 or from \$165.18 to \$228.68 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to \$243,734.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$249,421. The subject's assessment reflects a market value of \$748,338 or \$186.25 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with 1.5-story, 2-story, or 2.5-story dwellings of brick or brick and wood siding exterior construction that range in size from 3,531 to 4,482 square feet of living area. The homes were built from 1920 to 1961 and have effective construction dates from 1947 to 1972. Each comparable has a basement with three having finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 360 to 528 square feet of building area. The comparables have sites ranging in size from 15,160 to 22,960 square feet of land area. These properties have the same assessment neighborhood code as the subject and are located from approximately .17 to .89 of a mile from the subject property. The sales occurred from April 2021 to September 2021 for prices ranging from \$900,000 to \$1,275,000 or from \$214.59 to \$284.47 per square foot of living area, land included.

### **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 information on seven comparable sales to support their respective positions. The Board gives less weight to appellant's comparables #1 and #2 as these properties sold in August 2020 and May 2020 or approximately 16 months and 19 months prior to the assessment date at issue, respectively, and not as proximate in time to the assessment date as the best sales in this record. The Board finds the best evidence of market value to be appellant's comparable sale #3 and the board of review comparable sales. These properties are similar to the

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<sup>2</sup> Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

subject in location and have varying degrees of similarity to the subject dwelling in style, size and features. Appellant's comparable #3 and board of review comparables #2, #3 and #4 have chronological ages and effective ages approximately 18 to 45 years and 12 to 25 years older than the subject dwelling, respectively, suggesting these would require upward adjustments for age. These five comparables sold from April 2021 to May 2022 for prices ranging from \$900,000 to \$1,275,000 or from \$214.59 to \$284.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$748,338 or \$186.25 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property is correct and a change 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: February 20, 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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COUNTY

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