



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

APPELLANT: Aaron Berndt
DOCKET NO.: 23-00248.001-R-1
PARCEL NO.: 16-16-407-005

The parties of record before the Property Tax Appeal Board are Aaron Berndt, 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: \$55,134
IMPR.: \$92,806
TOTAL: \$147,940

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 2023 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 part 1-story and part 2-story¹ dwelling of brick exterior construction with 2,269 square feet of living area. The dwelling was constructed in 1959 and is 64 years old with an effective age of 1966. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 984 square foot detached garage. The property has a 31,820 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within .60 of a mile from the subject. The comparables are 1-story or 1.75-

¹ The Board finds the best description of the subject property was found in the subject's property record card submitted by the board of review which contained a sketch with dimensions and area calculations.

story dwellings of wood siding or brick exterior construction ranging in size from 2,427 to 2,585 square feet of living area. The dwellings were built from 1957 to 1974. Comparable #4 has an effective age of 1972. Each comparable has a basement with finished area, central air conditioning, and one fireplace.² The comparables have improvement assessments ranging from \$83,769 to \$96,551 or from \$34.52 to \$37.35 per square foot of living area. Based on this evidence, the appellant requests a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,940. The subject property has an improvement assessment of \$92,806 or \$40.90 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within .62 of a mile from the subject. The comparables are 1-story dwellings of wood siding or brick exterior construction ranging in size from 1,696 to 2,307 square feet of living area. The dwellings were 58 to 68 years old and have basements with finished area. Each comparable has central air conditioning, and one or two fireplaces. The board of review reported each comparable has other structures or improvements that ranged in size from 504 to 630 square feet of building area. The comparables have improvement assessments ranging from \$74,422 to \$90,070 or from \$39.04 to \$43.88 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's improvement 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.

The record contains seven equity comparables for the Board's consideration. The Board gives less weight to board of review comparable #2 due to a significant difference in dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are more similar to the subject in dwelling size and have varying degrees of similarity in style, age and features. These comparables had improvement assessments ranging from \$83,769 to \$96,551 or from \$34.52 to \$42.89 per square foot of living area. The subject's improvement assessment of \$92,806 or \$42.89 per square foot of living area falls within the range established by the best comparables in this limited record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board

² The Board finds the appellant erroneously reported the subject's and the comparables' finished basement area in the garage section of the grid analysis.

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: _____

September 17, 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

Aaron Berndt, 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