



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

APPELLANT: Krzysztof Bernat
DOCKET NO.: 23-02219.001-R-1
PARCEL NO.: 15-08-206-009

The parties of record before the Property Tax Appeal Board are Krzysztof Bernat, the appellant, by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit 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: \$26,155
IMPR.: \$92,736
TOTAL: \$118,891

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 split-level dwelling of frame exterior construction with 1,344 square feet of living area. The dwelling was built in 1978. Features of the home include a lower level with finished area, central air conditioning, and a garage with 576 square feet of building area. The property has an approximately 6,500 square foot site and is located in Vernon Hills, Vernon 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 located within 0.40 of a mile from the subject, each of which has the subject's assessment neighborhood code. The comparables have sites ranging from 6,080 to 8,484 square feet of land area. The comparables are improved with split-level dwellings of frame exterior construction with each having 1,344 square feet of living area. The dwellings were built in either 1977 or 1978. The comparables are each reported to a

basement with finished area. Each comparable has central air conditioning, one fireplace, and a garage with 576 square feet of building area. The properties sold from October 2021 to April 2023 for prices ranging from \$295,900 to \$345,000 or from \$220.16 to \$256.70 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,891. The subject's assessment reflects a market value of \$356,709 or \$265.41 per square foot of living area, land included, when applying 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 located within 0.40 of a mile from the subject, each of which has the subject's neighborhood code. Board of review comparables #1 and #2 are the same properties as the appellant's comparables #2 and #3, respectively.² The comparables have sites ranging from 6,080 to 6,500 square feet of land area. The comparables are improved with split-level dwellings of frame exterior construction with 1,344 square feet of living area. The dwellings were built in either 1977 or 1978. The comparables are reported to have basements with finished area. Each comparable has central air conditioning and a garage with 576 square feet of building area. The properties sold in either March 2023 or April 2023 for prices ranging from \$325,000 to \$364,500 or from \$241.82 to \$271.21 per square foot of living area, land included. 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.

The record contains four comparable sales for the Board's consideration, two of which are shared by the parties. The Board gives less weight to the appellant's comparable #1 which sold in 2021, less proximate in time to the subject's January 1, 2023 assessment date at issue than the other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3 as well as the board of review comparables, which included the two shared sales. These comparables sold proximate to the subject's lien date at issue and are identical or nearly identical to the subject in dwelling size, age, and features. These three properties sold in either March

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 not published figures for tax year 2023.

² The Board finds that the appellant's comparable #3 and board of review #2 have identical property index numbers, property characteristics, and sales data. However, the addresses for these two comparables are slightly different. Nevertheless, the Board finds these comparables to be the same property.

2023 or April 2023 for prices ranging from \$325,000 to \$364,500 or from \$241.82 to \$271.21 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$356,709 or \$265.41 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this record and after considering adjustments to best comparables for when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that the subject's estimated market value as reflected by its assessment should be reduced and a reduction in the subject's assessment is not 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: _____

November 19, 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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