



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kara Bergland
DOCKET NO.: 24-01571.001-R-1
PARCEL NO.: 11-16-107-029

The parties of record before the Property Tax Appeal Board are Kara Bergland, 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:	\$49,655
IMPR.:	\$62,646
TOTAL:	\$112,301

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 2024 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 frame exterior construction with 1,390 square feet of living area. The dwelling was constructed in 1985 and is approximately 39 years old. Features of the home include a basement, 2½ bathrooms, central air conditioning, a fireplace, and a 231 square foot garage. The property is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales, none of which are located in the same neighborhood code as the subject. The comparables are either 1.25 or 1.57-miles from the subject. The parcels are each improved with two-story dwellings of frame exterior construction. The dwellings are either 46 or 66 years old and contain either 1,184 or 1,458 square feet of living area. Each comparable has an unfinished basement, 1½ or 2½ bathrooms, and central air

conditioning. Comparable #5 has both a fireplace and a 240 square foot garage. The comparables sold from February 2023 to June 2024 for prices ranging from \$131,576 to \$270,000 or from \$111.13 to \$185.19 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$98,217 which would reflect a market value of approximately \$294,651 or \$211.98 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,301. The subject's assessment reflects a market value of \$336,937 or \$242.40 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 two comparable sales located in the same neighborhood code as the subject. The parcels are each improved with a two-story dwelling of frame exterior construction. The homes are each 39 years old and contain 1,450 square feet of living area. Each comparable has a basement, 2½ bathrooms, central air conditioning, a fireplace, and a 231 square foot garage. The comparables sold in January and July 2022 for prices of \$320,000 and \$364,900 or for \$220.69 and \$251.66 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.

The parties submitted a total of seven suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 through #4, due to the differences in age each being 66 years old when compared to the subject 39-year-old dwelling when there are other comparables in the record more similar to the subject in age.

The Board finds the best evidence of market value is found in the appellant's comparable #5 and the board of review comparables, which present varying degrees of similarity to the subject in location, age, dwelling size, basement size, and garage capacity. There is a difference in age between appellant's comparable #5 and the subject suggesting upward adjustments to the comparable would be appropriate to make it more equivalent to the subject. Each of the three best comparables are somewhat larger than the subject in dwelling size and basement size

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 issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2024.

necessitating additional adjustments to the comparables. These three best comparables sold in January 2022 to December 2023 for prices ranging from \$270,000 to \$364,900 or from \$185.19 to \$251.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$336,937 or \$242.40 per square foot of living area, including land, which is within the range of the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis.

Based on this evidence and after considering appropriate adjustments to the best comparable sales in the record for differences from the subject to make the comparables more equivalent 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: _____

C E R T I F I C A T I O N

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:

January 20, 2026



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

Kara Bergland, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

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