FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Sondra Berrettini
DOCKET NO.: 25-01327.001-R-1
PARCEL NO.: 07-35-301-003

The parties of record before the Property Tax Appeal Board are Sondra Berrettini, the appellant, by Andrew J. Rukavina, attorney-at-law 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:	$59,669
IMPR.:	$159,301
TOTAL:	$218,970

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 2025 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 exterior construction containing 3,586 square feet of living area. The dwelling was constructed in 1998 and is approximately 27 years old. Features of the property include a 1,607 square foot basement with 959 square feet of finished area, central air conditioning, two fireplaces, 4½ bathrooms and an attached garage with 660 square feet of building area. The property has a 62,753 square foot site located in Waukegan, Warren 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 consisting of two-story dwellings of brick exterior construction that have from 3,701 to 4,717 square feet of living area. The homes were built from 1983 to 1994. Each comparable has a full basement with two comparables having 120 or 1,734 square feet of finished basement area. The comparables also have central

air conditioning, one to three fireplaces, three or four full bathrooms, one or two half bathrooms and a garage ranging in size from 780 to 1,040 square feet of building area. These properties have sites ranging in size from 41,210 to 70,350 square feet of land. The comparables have the same neighborhood code as the subject property and are located within .15 of a mile from the subject property. The sales occurred from June 2022 to February 2024 for prices ranging from $600,000 to $737,500 or from $137.87 to $175.63 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to $186,872.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $218,970. The subject's assessment reflects a market value of $656,976 or $183.21 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with comparable #2 being a subsequent sale of appellant's comparable sale #3. The comparables are composed of 1.5-story or 2-story dwellings of brick or wood siding exterior construction that range in size from 3,377 to 4,199 square feet of living area and are from 21 to 42 years old. The comparables have basements with from 1,216 to 1,927 square feet of basement area with three having from 1,501 to 1,734 square feet of finished basement area. Each property has central air conditioning, one to three fireplaces, three or four full bathrooms, one or two half bathrooms, and a garage containing from 744 to 969 square feet of building area. The comparables are located from .15 of a mile to 1.06 miles from the subject property. The sales occurred from July 2024 to August 2025 for prices ranging from $715,000 to $952,000 or from $190.52 to $248.15 per square foot of living area, land included. As supportive documentation the board of review submitted a map depicting the location of the comparables in relation to the subject property, copies of photographs of the subject property and the comparables as well as copies of the property record cards for the subject property and the comparables.

The board of review also submitted a written statement from the Warren Township Assessor who asserted the subject property sold on May 26, 2022, for a price of $680,000 and provided a copy of the subject's Multiple Listing service (MLS) listing to support this statement. The listing disclosed the property was listed for sale on March 9, 2022, for a price of $675,000 and a contract was entered on March 12, 2022, for a price of $680,000.

The township assessor also made rebuttal comments about the appellant's comparables. The township assessor asserted appellant's comparable #1 is 32% larger than the subject property and the sale was dated, occurring in 2022 approximately 30 months prior to the January 1, 2025, assessment date. The assessor asserted appellant's comparable #2 was a short sale that sold significantly below the other recent sales on a per square foot basis and provided a copy of the MLS listing to support this statement. Additionally, the assessor contends appellant's comparable #2 is twelve years older than the subject, is 21% larger than the subject, has less bathrooms than the subject, has less finished basement area, and has one less fireplace than the subject. The assessor explained that appellant's comparable #3 is the same property as board of review comparable #2, but the board of review sale is more recent while the appellant's sale is a dated selling in 2022 approximately 30 months prior to the assessment date at issue. The

assessor explained this comparable is fifteen years older than the subject and has one less bathroom than the subject.

The appellant's counsel submitted rebuttal comments contending only board of review comparables #1 and #2 are in the subject's neighborhood with comparables #3 and #4 being one mile from the subject property. Counsel contends board of review comparable #1 has $15,000 in added land value, a larger basement, more finished basement area, has a larger garage and is newer built than the subject dwelling. The appellant's counsel argued board of review comparable #2 has a larger basement with more finished basement area, more fireplaces and a larger garage than the subject. He further asserted that board of review comparable #2 has upgrades not present in the subject such as new HVAC in 2022, new gutters in 2022, new interior and exterior light fixtures, new commodes, and new sump and ejector pumps.

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 comparables to support their respective positions. The Board gives less weight to the appellant's comparables #1 and #3 due to their dates of sale not being as near in time to the assessment date at issue as the best sales in this record as well as the fact that comparable #1 is approximately 32% larger than the subject dwelling. The Board gives less weight to appellant's comparable #2 as this property was a "short sale" with a price significantly below the other comparables that sold during the same period, indicating the price may not be indicative of fair cash value. The Board finds the best evidence of market value to be board of review comparable sales. These four comparables have varying degrees of similarity to the subject in location, age, size and features. Nevertheless, the board of review comparables sold for prices ranging from $715,000 to $952,000 or from $190.52 to $248.15 per square foot of living area, including land. The subject's assessment reflects a market value of $656,976 or $183.21 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Additionally, the Board finds the subject's May 2022 purchase price of $680,000 supports the conclusion that the subject property is not overvalued for assessment purposes. Based on this evidence the Board finds the subject's assessment reflects the property's fair cash value 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:

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: November 17, 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 9-215 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

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