



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

APPELLANT: Greg Bergman
DOCKET NO.: 16-03207.001-R-1
PARCEL NO.: 14-30-207-034

The parties of record before the Property Tax Appeal Board are Greg Bergman, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$27,350
IMPR.: \$125,474
TOTAL: \$152,824

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 2016 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 2,936 square feet of living area. The dwelling was constructed in 1989. Features of the home include a full basement, central air conditioning, a fireplace and a 420 square foot garage. The property has an 18,561 square foot site and is located in the LZ-Braemar neighborhood in Ela 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 located from .14 to .87 of a mile from the subject property. The comparables consist of two-story dwellings of frame exterior construction ranging in size from 2,500 to 3,200 square feet of living area. The dwellings were constructed from 1983 to 1990. Each comparable has a basement, central air conditioning, one or two fireplaces and each comparable has a garage ranging in size from 420 to 462 square feet

of building area. The comparables have sites ranging in size from 7,671 to 11,111 square feet of land area. The comparables sold from March 2015 to March 2016 for prices ranging from \$377,000 to \$429,000 or from \$119.68 to \$156.00 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,824. The subject's assessment reflects a market value of \$460,869 or \$156.97 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review submitted a memorandum from the Ela Township Assessor, along with additional data. The assessor argued that four of the appellant's comparables are located outside of the subject's neighborhood/subdivision. The assessor also stated the subject property is the largest two-story home in the neighborhood/subdivision and was purchased in August 2014 for \$440,000. The assessor contends the 2014 purchase price with the 2016 township equalization factor of 1.0499 applied would reflect a market value of \$461,956, whereas the current assessment reflects a lower estimated market value.

In further support of its contention of the correct assessment, the board of review submitted information on eight comparable properties located in the subject's neighborhood code as assigned by the assessor. The properties are located from .035 to .366 of a mile from the subject property. Board of review comparable #1 is the same property as appellant's comparable #4. The eight comparables were improved with two-story dwellings of frame exterior construction that range in size from 2,312 to 2,908 square feet of living area. The dwellings were constructed in 1988 or 1989. Each comparable has an unfinished basement, central air conditioning and seven of the comparables have one or two fireplaces. Each comparable also has a garage ranging in size from 400 to 441 square feet of building area. The comparables have sites ranging in size from 10,050 to 17,525 square feet of land area. Six of these properties sold from June 2014 to August 2017 for prices ranging from \$390,000 to \$485,000 or from \$156.00 to \$192.84 per square foot of living area, including land. Comparables #7 and #8 had no recent sale data. 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 no reduction in the subject's assessment is warranted.

The Board gave little weight to the subject's reported August 2014 sale price, as it is somewhat dated and thus less likely to be indicative of the market value of the subject as of the January 1, 2016 assessment date. Moreover, the board of review provided no evidence that the sale in 2014 was an arms-length transaction. The Board gave less weight to board of review comparables #3

and #6, as the sales are too distant in date and are less indicative of the subject's market value as of the January 1, 2016 assessment date. Due to the lack of sales data in the board of review evidence as to comparables #7 and #8, those properties were not considered by the Property Tax Appeal Board.

The Board finds the best evidence of market value to be the appellant's comparables, along with board of review comparables #1, #2, #4 and #5, where appellant's comparable #1/board of review comparable #1 was a common property. These comparables are most similar to the subject in location, size, design, age and features. These comparables sold for prices ranging from \$377,000 to \$454,900 or from \$119.68 to \$182.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$460,869 or \$156.97 per square foot of living area, including land, which is above the range on the total market value basis and is within the range on a price per square foot basis as established by the most similar comparable sales in this record. In considering the subject's slightly higher total value, the Board recognizes the subject has a superior-sized parcel as compared to the seven best comparables in the record. Furthermore, after considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence the Board finds no reduction in the subject's assessment is 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 13, 2019



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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