



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

APPELLANT: Berg Holdings, Inc.
DOCKET NO.: 20-02934.001-R-1
PARCEL NO.: 08-20-303-011

The parties of record before the Property Tax Appeal Board are Berg Holdings, Inc., the appellant, by attorney Ted Bond, of the Law Offices of Thaddaus M. Bond Jr. in Libertyville; and the Lake County Board of Review.¹

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: \$6,450
IMPR.: \$34,289
TOTAL: \$40,739

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 2020 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 1-story dwelling of wood siding exterior construction with 1,553 square feet of living area. The dwelling was constructed in 1933 and has a reported effective year built of 1959. Features of the home include a concrete slab foundation, central air conditioning, 311 square feet of finished attic space and a 264 square foot garage. The property has a 6,360 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation and assessment inequity with respect to the improvement as the bases of the appeal.

¹ The parties agreed to waive the scheduled hearing on this case and have the Board issue a decision based on the evidence in the record.

In support of the overvaluation argument the appellant information on four comparable sales with varying degrees of similarity to the subject in location, age, dwelling size, and features. These comparables sold from February to June 2018 for prices ranging from \$50,000 to \$114,900 square feet of living area, including land.

In support of the inequity argument, the appellant submitted information on three comparables, one of which has the same assessment neighborhood code as the subject. The comparables are improved with 1-story dwellings of wood siding, brick or aluminum siding exterior construction ranging in size from 1,378 to 1,434 square feet of living area. The dwellings were built from 1945 to 1954. Two comparables have central air conditioning. One comparable has a fireplace. Two comparables each have a garage with either 240 or 528 square feet of building area. The comparables have improvement assessments ranging from \$29,565 to \$31,137 or from \$20.62 to \$21.84 per square foot of living area.

Based on the foregoing 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 \$40,739. The subject's assessment reflects a market value of \$122,376 or \$78.80 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$34,289 or \$22.08 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparables. The comparables have sites that range in size from 9,800 to 19,990 square feet of land area and are improved with 1-story dwellings of wood siding or brick exterior construction ranging in size from 1,542 to 1,700 square feet of living area. The dwellings were built in 1950 or 1956. Four comparables have basements and one comparable has a concrete slab foundation. Three comparables have central air conditioning. Each comparable has one or two fireplaces and a garage ranging in size from 340 to 529 square feet of building area. The properties sold from May 2019 to May 2020 for prices ranging from \$133,000 to \$169,900 or from \$83.39 to \$104.43 per square foot of living area, including land. The comparables have improvement assessments ranging from \$43,385 to \$51,514 or from \$25.52 to \$32.30 per square foot of living area.

Conclusion of Law

The appellant contends in part 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 nine suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which sold in 2018, less proximate in time to the January 1, 2020 assessment date than the comparables submitted by the board of review.

The Board finds the best evidence market value to be the board of review comparables which sold more proximate in time to the assessment date at issue. These comparables have varying degrees of similarity to the subject in site size, year built/effective year built, dwelling size and features. The comparables sold from May 2019 to May 2020 for prices ranging from \$133,000 to \$169,900 or from \$83.39 to \$104.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$122,376 or \$78.80 per square foot of living area, including land, which falls below the range established by the best comparable sales. After considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The taxpayer also 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 parties submitted information on eight comparables to support their respective positions. The Board gives less weight to board of review comparables #1, #2, #3 and #5 which have basements when compared to the subject's concrete slab foundation.

The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparable #4 which lack a basement foundation like the subject. These comparables also have varying degrees of similarity to the subject in location, year built, effective year built, dwelling size and other features. These comparables have improvement assessments that range from \$29,565 to \$43,385 or from \$20.62 to \$25.52 per square foot of living area. The subject's improvement assessment of \$34,289 or \$22.08 per square foot of living area falls within the range established by the best comparables in this record. After considering the adjustments to the best comparables for differences from the subject property, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed. Therefore, the Board finds a reduction in the subject's improvement assessment based on the principals of uniformity 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 19, 2023



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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