



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

APPELLANT: Robin Bernhardt
DOCKET NO.: 08-01307.001-R-1
PARCEL NO.: 06-09-101-065

The parties of record before the Property Tax Appeal Board are Robin Bernhardt, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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: \$18,836
IMPR.: \$72,340
TOTAL: \$91,176

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 9,148 square feet is improved with a one-story dwelling of frame construction containing 1,942 square feet of living area.¹ The dwelling is approximately 11 years old and features a partial unfinished basement, central air conditioning, a fireplace, a 464 square foot in-ground swimming pool and a two-car attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment of both land and improvement assessments and overvaluation based on the recent sale of the subject property and comparable sales. In addition, the appellant claims the Super Wal-Mart commercial development behind the subject property has deeply impacted property values.

In support of the overvaluation and inequity arguments the appellant submitted ten suggested comparables. The comparables consist of one-story frame dwellings that were built between 1996 and 1998. The comparables are located in Lake Villa and range in

¹ The appellant reports the subject property as having 1,910 square feet of living area, while the board of review reports the subject as having 1,942 square feet of living area.

size from 1,324 to 1,970 square feet of living area. Features include central air conditioning and either a 400 or a 465 square foot attached garage. Five comparables have a fireplace. The comparables have land assessments ranging from \$17,043 to \$24,751 or \$1.50 to \$2.06 per square foot of land area and improvement assessments ranging from \$51,396 to \$73,037 or from \$34.81 to \$44.18 per square foot of living area. The subject's land assessment is \$18,836 or \$2.06 per square foot of land area and its improvement assessment is \$72,340 or \$37.25 per square foot of living area. The record also indicates that four of the comparables sold from May 2005 to August 2008 for prices ranging from \$235,500 to \$265,000 or from \$177.87 to \$200.15 per square foot of living area including land. In addition, the appellant disclosed the subject's December 1997 sale for a price of \$183,000 or \$94.23 per square foot of living area including land. The appellant's record included information on a deed recorded on April 10, 2006. The deed was recorded as document number 5975306 with the grantee as Bernhardt Trust and the grantor as Robin J Bernhardt. No information as to sale price was included with the deed information. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$71,500.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$91,176 was disclosed. The subject's assessment reflects an estimated market value of \$274,379 or \$141.29 per square foot of living area including land, as reflected by its assessment and Lake County's 2008 3-year median level of assessments of 33.23%.

In support of the subject's assessment, the board of review submitted a grid analysis of three suggested comparable properties. The comparables consist of one-story frame dwellings that were built in 1997 or 1998. The comparables are located in Lake Villa and have 1,942 or 1,970 square feet of living area. Features include central air conditioning and a 465 square foot garage. Two comparables have a fireplace. The comparables have land assessments ranging from \$17,939 to \$26,012 or \$2.06 per square foot of land area and improvement assessments ranging from \$51,473 to \$53,435 or from \$42.65 to \$44.27 per square foot of living area.

The board of review submitted no comparable sales or other evidence in support of the subject's estimated market value to refute the appellant's overvaluation argument. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant claims the subject's improvement has 1,910 square feet of living area "per the builder". The board of review's Property Record Card includes a sketch with dimensions of the

subject improvement. Based on the evidence in the record, the Board finds the subject has an improvement size of 1,942 square feet of living area.

The appellant argued 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

In support of the overvaluation argument, the appellant submitted sales information on four comparables. The Board gave less weight to the appellant's 2005 comparable sale due to the sale occurring over two years prior to the January 1, 2008 assessment date. The remaining comparables sold from July 2007 to August 2008 for prices ranging from \$235,500 to \$265,000 or from \$177.87 to \$200.15 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$274,379 or \$141.29 per square foot of living area including land. The Board finds the subject's estimated market value is lower than the range established by the best comparable sales in the record on a square foot basis and a reduction is not warranted on this basis.

As to the appellant's recent sale contention, the Board gave no weight to the subject property's 1997 sale for \$183,000 due to the length of time between the sale and the January 1, 2008 assessment date. Likewise, the appellant's deed recorded on April 10, 2006 appears to be a sale between related parties with no price information supplied. The deed was recorded as document number 5975306 with the grantee as Bernhardt Trust and the grantor as Robin J Bernhardt. No information as to sale price was included with the deed information. In addition, the argument that the Super Wal-Mart commercial development behind the subject property has deeply impacted property values lacks merit due to the absence of market data.

The appellant also contends unequal treatment in both the subject's land and improvement assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds that both parties submitted a total of 13 comparable properties. The comparables have land assessments ranging from \$17,043 to \$26,012 or from \$1.50 to \$2.06 per square foot of land area. The record shows 11 of the 13 comparables have land assessments of \$2.06 per square foot of land area. The subject's land assessment is \$18,836 or \$2.06 per square foot of land area, which is within the range established by the comparable properties. The Board finds that the appellant has failed to demonstrate inequity in the land assessment by clear and convincing evidence and no reduction is warranted.

As to the improvement inequity argument, the Board finds the 13 comparable properties submitted by both parties have improvement assessments ranging from \$51,396 to \$73,037 or from \$34.81 to \$44.18 per square foot of above ground living area. The subject's improvement assessment of \$72,340 or \$37.25 per square foot of above ground area falls within the range established by these comparables. The Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerbis

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: August 19, 2011

Allen Castrovillari

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 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 the subsequent year 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.

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.