



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

APPELLANT: Mark Biasco  
DOCKET NO.: 13-01818.001-R-1  
PARCEL NO.: 05-16-301-014

The parties of record before the Property Tax Appeal Board are Mark Biasco, the appellant, by attorney Laura Godek of Laura Moore Godek, PC in McHenry; and the Lake County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$28,122  
**IMPR.:** \$64,950  
**TOTAL:** \$93,072

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the 2013 County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 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 one-story dwelling of frame construction with 3,630 square feet of living area. The dwelling was constructed in 1954. Features of the home include central air conditioning, two fireplaces and a three-car garage. The property has a 23,649 square foot site and is located in McHenry, Grant Township, Lake County.<sup>1</sup>

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal

---

<sup>1</sup> The parties differ as to the size of the subject's lot, but offered no support for their claims.

estimating the subject property had a market value of \$280,000 as of January 1, 2013.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,266. The subject's assessment reflects a market value of \$328,718 or \$90.56 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Lake County of 33.24% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales.

The appellant's attorney submitted a rebuttal brief critiquing the board of review's submission.

#### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter regarding the subject's lot size reported by the parties, the Board finds the discrepancy will not impact the Board's decision in this appeal.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$280,000 as of January 1, 2013. The subject's assessment reflects a market value of \$328,718 or \$90.56 per square foot of living area, including land, which is above the appraised value. The Board gave less weight to the board of review's sales. Comparables #2 and #4 sold in the latter half of 2014, sales that would be less probative of the subject's market value as of the January 1, 2013 assessment date at issue. In addition, all four comparables have basement foundations, unlike the subject, that would require a downward adjustment. Furthermore, the Board finds the appellant's evidence included photographs of the subject property revealing flooding that abuts the subject dwelling, which is a feature not reported as effecting any of the comparables in this record. The Board finds the subject property had a market value of \$280,000 as of the assessment date at issue. Since market value has been established the 2013 three year average median level of assessments for Lake County of 33.24% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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.

*Mario Albino*

Chairman

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting Member

*Robert Hoffmann*

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: April 22, 2016

*A. Heston*

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.