



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

APPELLANT: Dan Badini  
DOCKET NO.: 15-01918.001-R-1  
PARCEL NO.: 07-26-411-007

The parties of record before the Property Tax Appeal Board are Dan Badini, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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:** \$11,720  
**IMPR.:** \$40,275  
**TOTAL:** \$51,995

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 2015 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 split-level single family dwelling of frame construction with 1,136 square feet of above grade living area. The dwelling was constructed in 1976. Features of the property include a finished lower level with 1,056 square feet, central air conditioning and a detached two-car garage with 552 square feet of building area. The property has a 19,100 square foot site and is 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 improved with two split-level style dwellings and a tri-level style dwelling of frame construction that ranged in size from 1,028 to 1,240 square feet of above grade living area. The dwellings were constructed from 1978 to 1995. Each comparable has a finished lower level, two comparables have central air conditioning, one comparable has a fireplace and each comparable has an attached or detached

garage ranging in size from 440 to 572 square feet of building area. The comparables have sites ranging in size from 7,052 to 11,600 square feet of land area. The comparables were located from .70 to 2.51 miles from the subject property. The sales occurred from July 2013 to October 2015 for prices ranging from \$124,500 to \$155,000 or from \$104.80 to \$148.83 per square foot of above grade living area. The appellant requested the subject's assessment be reduced to \$43,329.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,995. The subject's assessment reflects a market value of \$156,706 or \$137.95 per square foot of above grade living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with split-level style dwellings of frame construction that ranged in size from 1,088 to 1,276 square feet of living area. The dwellings were constructed from 1978 to 1986. Each home has a finished lower level and central air conditioning. One comparable has a fireplace and two comparables have two-car garages with 490 and 440 square feet of building area, respectively. The comparables had sites ranging in size from 7,947 to 14,344 square feet of land area and were located from .675 of a mile to .838 of a mile from the subject property. The sales occurred from April 2013 to May 2015 for prices ranging from \$149,999 to \$205,000 or from \$137.87 to \$160.66 per square foot of living area, including land.

### **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 six comparable sales to support their respective positions. The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 as well as board of review comparable sales #1 and #3. These comparables offered varying degrees of similarity to the subject property and were most similar to the subject in location. These properties also sold most proximate in time to the assessment date. The subject property had a larger site than each of these comparables. These four comparables sold for prices ranging from \$104.80 to \$160.66 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$137.95 per square foot of above grade living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given appellant's sale #2 due to its location, age and the fact the sale occurred approximately 17 months prior to the assessment date. Less weight was given board of review sale #2 due to the sale date not being as proximate in time to the assessment date at issue. Based on this evidence the Board finds 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.



Chairman



Member



Acting Member



Member



Acting 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: June 23, 2017



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.