



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

APPELLANT: Michael Ribaudo
DOCKET NO.: 15-04018.001-R-1
PARCEL NO.: 05-01-101-009

The parties of record before the Property Tax Appeal Board are Michael Ribaudo, the appellant, by attorney Katherine Amari O'Dell of Amari & Locallo in Chicago; 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: \$94,398
IMPR.: \$87,324
TOTAL: \$181,722

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 one-story dwelling of wood siding exterior construction with 2,852 square feet of living area. The dwelling was constructed in 2014. Features of the home include a crawl space foundation, central air conditioning, one fireplace and a 676 square foot attached garage. The property has a 26,618 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with a split-level style dwelling and two one-story dwellings of brick or wood siding exterior construction that range in size from 2,416 to 3,539 square feet of living area. The dwellings ranged in age from 9 to 63 years old. One comparable has a basement that is partially finished, central air conditioning, one or two fireplaces and a garage ranging in size

from 480 to 598 square feet of building area. These properties have improvement assessments ranging from \$58,435 to \$102,447 or from \$23.02 to \$28.95 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$72,412.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,722. The subject property has an improvement assessment of \$87,324 or \$30.62 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two, one-story dwellings, a two-story dwelling and a part one-story and part two-story dwelling that ranged in size from 2,973 to 3,574 square feet of living area. The dwellings were built from 2002 to 2007. Each comparable has central air conditioning, three comparables have one or two fireplaces and each comparable has a garage ranging in size from 594 to 1,155 square feet of building area. These properties have improvement assessments ranging from \$81,211 to \$128,307 or from \$27.32 to \$35.90 per square foot of living area. Board of review comparable #2 is the same property as appellant's comparable #3. The board of review requested the subject's assessment be sustained

Conclusion of Law

The taxpayer 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 record contains six comparables submitted by the parties to support their respective positions with one comparable being common to both parties. The Board gives less weight to appellant's comparables #1 and #2 due to differences from the subject in age and the fact that comparable #1 differs from the subject in style. The Board gives less weight to board of review comparables #3 and #4 due to differences from the subject in style. The Board finds the comparables most similar to the subject property were appellant's comparable #3, which is also board of review comparable #2, and board of review comparable #1. These two comparables were improved with one-story dwellings constructed in 2005 and 2007 with 2,973 and 3,539 square feet of living area, respectively. These two properties have improvement assessments of \$81,211 and \$102,447 or \$27.32 and \$28.95 per square foot of living area, respectively. The subject's improvement assessment of \$87,324 or \$30.62 per square foot of living area falls above that established by these two comparables on a square foot basis, which is justified when considering the fact that the subject dwelling is newer than either of these comparables and economies of scale given the subject dwelling is smaller than either of these dwellings. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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.