



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

APPELLANT: Dan Badini  
DOCKET NO.: 16-02241.001-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 **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:** \$12,358  
**IMPR.:** \$32,637  
**TOTAL:** \$44,995

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 2016 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 split-level dwelling of wood siding exterior construction with 1,136 square feet of above grade living area. The dwelling was constructed in 1976. Features of the home include a finished lower level, central air conditioning and a 552 square foot garage. 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 located within .81 of a mile of the subject property. The comparables are described as split-level dwellings of wood siding exterior construction with 1,080 or 1,188 square feet of above grade living area and are situated on sites ranging in size from 7,018 to 7,043 square feet of land area. The dwellings were constructed in 1978 or 1979. Each comparable has a finished lower level and a garage with either 440 or 528

square feet of building area. Two comparables each have a fireplace and two comparables each have central air conditioning. The comparables sold in October 2015 or April 2016 for prices ranging from \$117,500 to \$132,000 or from \$104.80 to \$122.22 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,824. The subject's assessment reflects a market value of \$165,332 or \$145.54 per square foot of living area, land included, when using the 2016 three year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .96 of a mile of the subject property. The comparables are described as one, split-level dwelling and two, tri-level dwellings of wood siding exterior construction with either 1,088 or 1,096 square feet of above grade living area and are situated on sites ranging in size from 7,055 to 7,947 square feet of land area. The dwellings were constructed in 1978 or 1979. Each comparable has a finished lower level, two comparables have central air conditioning and one comparable has a garage with 400 square feet of building area. The comparables sold in April or May 2015 for prices ranging from \$149,999 to \$160,000 or from \$137.87 to \$145.99 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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.

The Board finds the parties submitted six comparable sales for consideration. The Board gave less weight to board of review comparables for their dissimilar styles (#1 and #3) and lack of garages (#1 and #2).

The Board finds the best evidence of market value to be appellant's comparables. These comparables are more similar to the subject in location, style, dwelling size, age and features though all have smaller land sizes that would require upward adjustments. The properties sold in October 2015 or April 2016 for prices ranging from \$117,500 to \$132,000 or from \$104.80 to \$122.22 per square foot living area, including land. The subject's assessment reflects an estimated market value of \$165,332 or \$145.54 per square foot of living area, including land which falls above the range established by the most similar comparable sales in the record. Therefore, after considering necessary adjustments to the comparables for differences including land size when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is overvalued. Based on this record, the Board finds a reduction in the subject's assessment commensurate to the appellant's request is 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.

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Chairman



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Member



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Member



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Member



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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: November 19, 2019



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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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