



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

APPELLANT: Anna Lampignano
DOCKET NO.: 16-02360.001-R-1
PARCEL NO.: 14-22-39-042

The parties of record before the Property Tax Appeal Board are Anna Lampignano, 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: \$57,378
IMPR.: \$257,050
TOTAL: \$314,428

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 two-story single-family dwelling of brick exterior construction with 5,212 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full unfinished basement, central air conditioning, three fireplaces, and a 780-square foot attached garage. The dwelling is located in Kildeer, Ela Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables. The properties are located from 0.04 to 0.36 of a mile from the subject and all have the same neighborhood code as the subject. The comparables consist of two-story single-family residential structures of brick exterior construction containing from 4,994 to 5,743 square feet of living area. The houses were built from 2004 to 2006. Each of the comparables has a full unfinished basement, central air-conditioning, two, three or four fireplaces, and an attached garage ranging in size from 694 to

1,059 square feet of building area. The comparables have improvement assessments ranging from \$221,033 to \$261,176 or from \$44.26 to \$47.46 per square foot of living area. The appellant requested the improvement assessment be reduced to \$239,752.

As a final point, in Section III of the appeal, the appellant disclosed that the property last sold in July 2016 for \$1,250,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$314,428. The subject property has an improvement assessment of \$257,050 or \$49.32 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables, one of which was also submitted by the appellant. The parcels are located from 0.04 to 0.219 of a mile from the subject and all have the same neighborhood code as the subject. The comparables are improved with two-story single-family residential structures of brick exterior construction. The dwellings were built from 2003 to 2007 and contain from 4,761 to 5,201 square feet of living area. Each of the comparables has a full unfinished basement, central air-conditioning, three or four fireplaces, and an attached garage ranging in size from 732 to 977 square feet of building area. The comparables have improvement assessments ranging from \$233,103 to \$239,403 or from \$45.51 to \$49.43 per square foot of living area. The board of review also submitted a copy of the PTAX-203 from the July 2016 sale of the subject property and a copy of the MLS Listing Sheet for that sale indicating that the home was spectacular and has features such as fountains, waterfalls and exquisite landscaping, an "ULTRA GOURMET KITCHEN", two master suites and "the tranquility of a lovely loggia". Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties presented data on eleven suggested comparables for the Board's consideration, as one comparable was submitted by both parties. All of the comparables are quite similar to the subject in design, age, location, size, foundation and features. These comparables had improvement assessments ranging from \$221,033 to \$261,176 or from \$44.49 to \$49.43 per square foot of living area. The subject's improvement assessment of \$257,050 or \$49.32 per square foot of living area is supported by the most similar comparables in this record. Also, both parties disclosed that the property sold in July 2016 for \$1,250,000 which is above the estimated total market value of \$943,381 as reflected by the subject's total assessment. Based on this evidence, the Board finds that subject's assessment is supported and a reduction 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. 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.



Chairman



Member



Member



Member



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: September 18, 2018



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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