



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

APPELLANT: William Biaggi
DOCKET NO.: 16-03419.001-R-1
PARCEL NO.: 16-23-113-013

The parties of record before the Property Tax Appeal Board are William Biaggi, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$50,497
IMPR.: \$40,880
TOTAL: \$91,377

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 1.25-story dwelling of frame exterior construction with 1,250 square feet of living area. The dwelling was constructed in 1925. Features of the home include a full unfinished basement, central air conditioning and a 294 square foot garage. The property has a 8,495 square foot site and is located in Highland Park, Moraine 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 from .04 to .99 of a mile from the subject property. The comparables are described as 1.5-story dwellings of frame exterior construction ranging in size from 1,475 to 1,622 square feet of living area. The dwellings were constructed from 1902 to 1927. Each comparable has a basement, with one having finished area; two comparables have central air conditioning and two comparables have a garage with either 256 or 400 square feet of building area. The comparables have sites ranging in size from 8,481

to 9,968 square feet of land area. The comparables sold from March 2015 to June 2016 for prices ranging from \$125,000 to \$230,000 or from \$81.49 to \$141.80 per square foot of living area, including land. The appellant also submitted a Multiple Listing Service (MLS) sheet for comparable #2. 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 \$91,377. The subject's assessment reflects a market value of \$275,564 or \$220.45 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 response to the appellant's evidence, the board of review submitted MLS sheets for appellant's comparables. The board of review argued appellant's comparable #1 was in "bad shape" with deferred maintenance at the time of purchase and then was torn down after the sale. The board of review also noted there was no record of sale for appellant's comparable #2 and appellant's comparable #3 was sold "as is".

In support of the subject's assessment, the board of review submitted information on four comparable sales that are located within .637 of a mile of the subject property. The comparables are improved with a 1.75 story and three, 2-story dwellings of frame or brick exterior construction ranging in size from 1,532 to 1,587 square feet of living area. The dwellings were constructed from 1927 to 1957. The comparables have basements, three of which have finished area. Each comparable has central air conditioning; three comparables have a fireplace and each comparable has a garage ranging in size from 240 to 528 square feet of building area. The comparables have sites ranging in size from 5,999 to 8,531 square feet of land area. The comparables sold from October 2013 to June 2015 for prices ranging from \$285,000 to \$366,500 or from \$185.55 to \$236.30 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted seven comparable sales for consideration. The Board gave less weight to appellant's comparable #1 due to its condition issues and it also appears to be an outlier when compared to the other comparables sales in the record. Reduced weight was also applied to appellant's comparable #2 as it appears to be a 2-unit income property¹ dissimilar to the single-family dwelling of the subject. Lastly, the Board gave less weight to the board of review comparables #1, #3 and #4 as to these sales that sold from October 2013 to July 2014 are

¹ The MLS sheet submitted by the appellant depicts this comparable as having 2 apartments that are currently rented.

dated and less likely to be reflective of market value as of the subject's January 1, 2016 assessment date. In addition, comparable #4 is considerably younger in age than the subject.

The Board finds the best evidence of market value to be the appellant's comparable #3 and board of review comparable #2. These two comparables are most similar to the subject in dwelling size, age and most features. These properties sold in March and June 2015 for prices of \$200,000 and \$350,000 or \$135.59 and \$228.46 per square foot living area, including land. The subject's assessment reflects an estimated market value of \$275,564 or \$220.45 per square foot of living area, including land, which falls between the best comparable sales contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and 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. 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: August 20, 2019



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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