



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

APPELLANT: Bruna Manfredini  
DOCKET NO.: 17-01074.001-R-1  
PARCEL NO.: 16-15-410-022

The parties of record before the Property Tax Appeal Board are Bruna Manfredini, 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:** \$33,885  
**IMPR.:** \$59,671  
**TOTAL:** \$93,556

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 2017 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 1.5-story dwelling of brick exterior construction with 2,168 square feet of living area. The dwelling was constructed in 1900 with an effective age of 1911. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 550 square foot detached garage. The property is located in Highwood, 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 within .35 of mile from the subject. The comparables are described as a 2-story and two, 1.5-story dwellings of wood siding or brick exterior construction ranging in size from 1,800 to 2,235 square feet of living area. The dwellings were constructed from 1918 to 1940. Comparable #3 has an effective age of 1943. Two comparables each have a full basement, with one having finished area. One comparable has crawl

space and concrete slab foundation. One comparable has central air conditioning; two comparables each have one or two fireplaces; and each comparable has an attached or detached garage ranging in size from 209 to 550 square feet of building area. The properties are situated on sites ranging in size from 6,352 to 20,562 square feet of land area. The comparables sold from January 2016 to March 2017 for prices ranging from \$185,000 to \$330,000 or from \$99.30 to \$147.65 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 \$93,556. The subject's assessment reflects a market value of \$282,220 or \$130.18 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .342 of a mile of the subject. Board of review comparable #1 is the same property as appellant's comparable #1. The comparables are described as a 1.5-story and three, 2-story dwellings of wood siding, stucco or brick exterior construction ranging in size from 1,726 to 2,644 square feet of living area. The dwellings were constructed from 1918 to 1933. Each comparable has a full basement, with three having finished area; one or two fireplaces; and a garage ranging in size from 216 to 936 square feet of building area. Two comparables have central air conditioning. The properties are situated on sites ranging in size from 6,044 to 14,214 square feet of land area. The comparables sold from January 2016 to April 2017 for prices ranging from \$290,000 to \$355,000 or from \$126.70 to \$205.68 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 six comparable sales for consideration, which includes one comparable common to both parties. The Board gave less weight to the appellant's comparables which includes the parties' common comparable based on their larger land sizes or lack of a basement when compared to the subject. The Board also gave less weight to board of review comparable #3 due to its larger dwelling size as compared to the subject's dwelling size.

The Board finds the best evidence of the subject's market value to be board of review comparables #2 and #4. Both comparables are similar to the subject in location, age, dwelling size and some features. They sold in April 2017 and June 2016 for prices of \$290,000 and \$355,000 or for \$160.04 and \$205.68 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$282,220 or \$130.18 per square foot of living area, including

land, which falls below the best comparable sales in the record on both in terms of overall price and a price per square foot basis. After considering any necessary 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 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

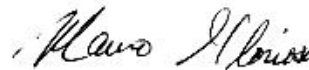
DISSENTING: \_\_\_\_\_

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:

April 21, 2020



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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COUNTY

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