



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

APPELLANT: Michael Lombardo
DOCKET NO.: 18-00100.001-R-1
PARCEL NO.: 07-10-103-005

The parties of record before the Property Tax Appeal Board are Michael Lombardo, 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: \$22,490
IMPR.: \$103,603
TOTAL: \$126,093

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 2018 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 two-story dwelling with a wood siding exterior containing 3,116 square feet of living area. The dwelling was built in 2000. Features of the home include an unfinished basement, central air conditioning, one fireplace, 2½ bathrooms and an integral garage with 599 square feet of building area. The property has a 12,000 square foot site and is in Gurnee, 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 improved with two-story dwellings with wood siding exteriors that have 3,173 or 3,461 square feet of living area. The dwellings were built in 1997 and 1999. Each comparable has a basement with two being partially finished. Each comparable has central air conditioning, one fireplace and an attached garage with either 672 or 703 square feet of building area. These properties have sites ranging in size from 12,041

to 13,822 square feet of land area and are located within .21 miles of the subject property. The sales occurred from March 2017 to November 2017 for prices ranging from \$363,000 to \$399,000 or from \$104.88 to \$125.75 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$119,988.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,093. The subject's assessment reflects a market value of \$381,176 or \$122.33 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales with board of review comparables #1, #5 and #6 being the same comparables as appellant's comparables #1, #2 and #3, respectively. The board of review comparables are improved with two-story dwellings with wood siding exteriors ranging in size from 3,056 to 3,461 square feet of living area. The homes were built from 1997 to 2004. Each comparable has a basement with five having finished area, central air conditioning, one fireplace and an attached garage ranging in size from 656 to 703 square feet of building area. The comparables have sites ranging in size from 12,041 to 41,267 square feet of land area and are located within approximate .21 miles from the subject property. The sales occurred from May 2016 to June 2018 for prices ranging from \$363,000 to \$482,000 or from \$104.88 to \$157.72 per square foot of living area, including land.

The board of review requested confirmation of the assessment.

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 record contains six sales submitted by the parties with three of the comparables being common properties. All the comparables are relatively similar to the subject property in location, style, age, construction and features with the exception that five of the comparables have partial finished basements while the subject has an unfinished basement. Those with finished basement area may require a downward adjustment for this superior feature in relation to the subject property. These comparables sold for prices ranging from \$363,000 to \$482,000 or from \$104.88 to \$157.72 per square foot of living area, including land. Appellant's comparable #2/board of review comparable #5 is most similar to the subject in features as it has an unfinished basement. This property sold for a price of \$378,000 or \$119.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$381,176 or \$122.33 per square foot of living area, including land, which is within the range established by the comparable sales in this record and almost equivalent to the most similar property. Based on this evidence the Board finds 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 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Michael Lombardo, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085