



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

APPELLANT: Jean-Paul Calabio  
DOCKET NO.: 18-00106.001-R-1  
PARCEL NO.: 02-27-203-021

The parties of record before the Property Tax Appeal Board are Jean-Paul Calabio, 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:** \$33,519  
**IMPR.:** \$80,631  
**TOTAL:** \$114,150

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 consists of a two-story dwelling with a wood siding and face brick exterior containing 2,978 square feet of living area. The dwelling was built in 2005. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 637 square feet of building area. The property has a 16,322 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with two-story dwellings with wood siding exteriors that range in size from 2,932 to 3,750 square feet of living area. The dwellings were built from 2002 to 2007. Each comparable has a basement with three being partially finished, central air conditioning, and an attached garage ranging in size from 594 to 792 square feet of building area. Four comparables each have one fireplace. These properties

have sites ranging in size from 12,033 to 17,424 square feet of land area and are located from .09 to 1.73 miles from the subject property. The sales occurred from May 2017 to November 2017 for prices ranging from \$300,000 to \$375,000 or from \$89.33 to \$113.56 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$112,322.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$136,064. The subject's assessment reflects a market value of \$411,318 or \$138.12 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 four comparable sales improved with two-story dwellings with wood siding exteriors ranging in size from 2,484 to 3,751 square feet of living area. The homes were built from 1991 to 2006. Each comparable has a basement with one having finished area, central air conditioning, one fireplace and an attached garage ranging in size from 627 to 782 square feet of building area. Comparable #1 has an additional detached garage with 624 square feet of building area. The comparables have sites ranging in size from 13,460 to 106,439 square feet of land area and are located from .058 to .621 miles from the subject property. The sales occurred from February 2015 to July 2018 for prices ranging from \$400,000 to \$472,500 or from \$121.65 to \$173.11 per square foot of living area, including land.

The board of review requested the assessment be sustained

### **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 record contains nine sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #2 and #5 due to their more distant location from the subject property than the remaining comparables in the record. The Board gives less weight to board of review comparable #1 due to its older age, smaller dwelling size, additional garage and larger site relative to the subject property. The Board gives less weight to board of review comparable #3, even though it is physically similar to the subject property, because this property sold in February 2015, approximately 35 months prior to the assessment date. The Board gives less weight to board of review comparable #4 due to its larger dwelling size in relation to the subject dwelling. The Board gives most weight to appellant's comparables #1, #3 and #4 as well as board of review comparable #2. These four comparables sold for prices ranging from \$342,500 to \$400,000 or from \$109.11 to \$121.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$411,318 or \$138.12 per square foot of living area, including land, which is above the range established by the best

comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is incorrect and a reduction in the subject's assessment 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.



Chairman



Member



Member



Member



Member

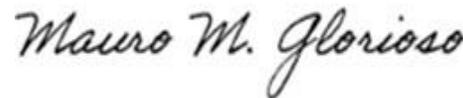
DISSENTING: \_\_\_\_\_

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

Jean-Paul Calabio, 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