



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

APPELLANT: Damiano Marchiafava  
DOCKET NO.: 19-06726.001-R-1  
PARCEL NO.: 16-27-118-009

The parties of record before the Property Tax Appeal Board are Damiano Marchiafava, 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:** \$44,498  
**IMPR.:** \$62,934  
**TOTAL:** \$107,432

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 2019 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 of wood siding construction with 2,036 square feet of living area. The dwelling was constructed in 1924. Features of the home include a full basement, central air conditioning, two fireplaces and a garage containing 200 square feet of building area. The property has a 7,300 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 along with copies of the applicable property record cards. The comparables are located in the same neighborhood code as the subject property and were built from 1950 to 1977, with comparable #1 having an effective age of 1974. The comparables consist of two-story dwellings of brick, wood siding, or brick and wood siding exterior construction with from 1,859 to 2,512 square feet of living area.

Comparables #1 and #3 have central air conditioning and each dwelling has a garage ranging in size from 288 to 396 square feet of building area. Comparables #1 and #3 have full basements, with comparable #1 having 806 square feet of finished area; comparable #2 has a concrete slab foundation. Comparable #3 has a fireplace. The parcels range in size from 7,300 to 10,000 square feet of land area. The comparables sold from July 2018 to April 2019 for prices ranging from \$220,000 to \$417,000 or from \$118.34 to \$166.00 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$91,658 which would reflect a market value of approximately \$275,000 or \$135.07 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,432. The subject's assessment reflects a market value of \$326,640 or \$160.43 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Lake County of 32.89% 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. Board of review comparables #2 and #4 are the same properties as appellant's comparables #1 and #2, respectively. The comparables are located in the same neighborhood code as the subject property. The comparables consist of two-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 1,818 to 2,160 square feet of living area. The dwellings were built from 1927 to 1978 with comparables #1 and #2 having effective ages of 1941 and 1974, respectively. Comparables #1 through #3 have central air conditioning and full basements with comparables #1 and #2 having 538 and 806 square feet of finished area, respectively. Comparable #4 has a concrete slab foundation. Comparables #1 and #3 have one fireplace each. Each of the comparables has a garage ranging in size from 288 to 672 square feet of building area. The parcels range in size from 7,300 to 10,950 square feet of land area. The comparables sold from November 2018 to June 2020 for prices ranging from \$400,000 to \$482,500 or from \$190.48 to \$265.40 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal to the appellant's submission, along with a copy of the Multiple Listing Service data sheet, the board of review stated that the subject sold in November of 2020 for \$360,000 or \$176.82 per square foot of living area, including land. The board of review further stated that appellant's comparables #1 and #2 were each unqualified sales which resold in 2020 for \$480,000 and \$400,000, respectively, after "total gut rehabs" of the properties.

### **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 a total of five comparable sales, two of which were common to the parties and each of which reflect two recent sales prices. Additionally, the board or review supplied evidence of the subject's November 2020 sale price of \$360,000 which was not refuted in any rebuttal filing. The Board finds none of the comparables are truly similar to the subject due to differences in site size, age, dwelling size, foundation type, basement finish, and/or some features. Nevertheless, the Board has given reduced weight to appellant's comparables #1 and #3 and board of review comparables #2 and #3 due to their dissimilar ages as compared to the subject property. But for board of review comparable #1 built in 1927, the subject dwelling is the oldest dwelling among the comparables presented having been built in 1924 and lacking any newer effective age due to renovations or rehabs. In contrast, even board of review comparable #1 has a newer effective age of 1974 and each of the remaining dwellings were originally built from 1950 to 1978. Therefore, the Board recognizes that downward adjustments for age to each property would be necessary to make them more equivalent to the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable #2 and board of review comparable sales #1 and #4, which includes a common property reflecting two sale prices. The Board finds these comparables more similar to the subject in size, age, and design. These most similar comparables sold on three occasions for prices ranging from \$220,000 to \$482,500 or from \$118.34 to \$265.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$326,640 or \$160.43 per square foot of living area, including land, which is below that of the best comparable sales in this record and appears to be justified given the subject's older date of construction as compared to these properties. The Board has given reduced weight to the subject's November 2020 sale price as this sale occurred approximately 23 months after the valuation date at issue in this appeal of January 1, 2019. Based on this evidence and after considering adjustments to the best comparables for differences, 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:

May 17, 2022



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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