



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

APPELLANT: Bruno Mangiardi
DOCKET NO.: 20-05014.001-R-1
PARCEL NO.: 06-22-308-026

The parties of record before the Property Tax Appeal Board are Bruno Mangiardi, 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: \$47,463
IMPR.: \$87,012
TOTAL: \$134,475

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 2020 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 tri-level dwelling of vinyl siding exterior construction with 2,014 square feet of living area. The dwelling was constructed in 1961 with an effective year built of 1979. Features of the home include a lower level with finished area and unfinished basement, central air conditioning, two fireplaces, and a 598 square foot garage. The property has an approximately 23,523 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located from 0.85 of a mile to 2.33 miles from the subject. Each of the comparables has a different neighborhood code than the subject. The comparables have sites that range in size from 7,501 to 34,848 square feet of land area. The comparables are improved with 1.5-story dwellings ranging in size from 1,656 to

2,349 square feet of living area. The dwellings were built from 1947 to 1973 and have effective years built from 1969 to 1978. Each comparable has a basement with one having finished area¹, one fireplace, and a 396 to 484 square foot garage. Three comparables each have central air conditioning. The properties sold between January 2018 to April 2020 for prices ranging from \$177,000 to \$335,000 or from \$106.88 to \$151.25 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$134,475. The subject's assessment reflects a market value of \$403,950 or \$200.57 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located from 3.38 to 3.71 miles from the subject property. Each of the comparables has a different neighborhood code than the subject. The comparables have sites that range in size from 41,530 to 206,910 square feet of land area. The comparables are reported to be improved with tri-level, bi-level/raised ranch, or 2-story dwellings ranging in size from 1,460 to 2,080 square feet of living area. The dwellings were built from 1972 to 1985 with effective years built from 1972 to 1992. One comparable has an unfinished basement and two comparables have finished lower levels with one also having a finished basement². Each comparable has central air conditioning and a 484 to 575 square foot garage. One comparable has one fireplace. The properties sold from June 2019 to December 2020 for prices ranging from \$360,000 to \$462,500 or from \$180.29 to \$253.70 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's 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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds that each comparable has significant differences from the subject in location, lot sizes, design, dwelling size, and/or other amenities. However, the board gives reduced weight to appellant comparable #4 which has a sale date that is 23 months prior to the subject's lien date and thus is less proximate in time to the subject's January 1, 2020 assessment date than the other comparables in the record. Nevertheless, the six remaining properties sold between June 2019 to December 2020 for prices ranging from

¹ The appellant provided an MLS listing sheet which disclosed comparable #3 was rehabbed in 2020 and had finished area.

² The board of review presented an MLS listing for board of review comparable #3 which disclosed it was rehabbed in 2020 had a finished basement with two bedrooms and a lower level which "features a huge family room."

\$177,000 to \$462,500 or from \$106.88 to \$253.70 per square foot of living area, land included. The subject's assessment reflects a market value of 403,950 or \$200.57 per square foot of living area, land included, which falls within the range established by the six remaining comparable sales in the record. Based on this evidence, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment as reflected by its estimated market value is warranted.

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 18, 2023



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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