



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

APPELLANT: Francine Flaminio  
DOCKET NO.: 21-01309.001-R-1  
PARCEL NO.: 15-28-301-024

The parties of record before the Property Tax Appeal Board are Francine Flaminio, 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:** \$39,975  
**IMPR.:** \$106,052  
**TOTAL:** \$146,027

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 2021 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-story dwelling of wood siding and brick exterior construction with 2,086 square feet of living area. The dwelling was constructed in 2008. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a 441 square foot garage. The property has an approximately 8,276 square foot site and is located in Buffalo Grove, Vernon 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 with different assessment neighborhood codes than the subject and located 0.94 of a mile to 1.48 miles from the subject. The comparables have sites with 11,761 or 12,197 square feet of land area. The comparables are improved with 1-story dwellings of frame exterior construction that range in size from 2,627 to 3,004 square feet of living area. The dwellings were built in 1996 or 1997. Each comparable

has a basement with two having finished area, central air conditioning, and a garage ranging in size from 442 to 726 square feet of building area. One comparable has one fireplace. The properties sold from January 2018 to April 2020 for prices ranging from \$457,500 to \$492,000 or from \$152.30 to \$187.29 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$137,020 which reflects a market value of \$411,101 or \$197.08 per square foot of living area, land included, 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 \$146,027. The subject's assessment reflects a market value of \$439,179 or \$210.54 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales with different assessment neighborhood codes than the subject property and located within 0.83 of a mile from the subject. The comparables have sites that range in size from 6,610 to 13,690 square feet of land area. The comparables are improved with 1-story<sup>1</sup> or 2-story dwellings of wood siding exterior construction that range in size from 2,064 to 2,096 square feet of living area. The homes were built in 1985 to 1995. Each comparable has a basement with four having finished area, central air conditioning, one fireplace, and a garage ranging in size from 400 to 441 square feet of building area. The properties sold from April to August 2021 for prices ranging from \$490,000 to \$530,000 or from \$234.00 to \$255.05 per square foot of living area, land included. Based on this evidence, the board of review requested the subject'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 parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which are considerably larger homes than the subject and are located less proximate in location to the subject than the other comparables in this record. Furthermore, appellant comparables #1 and #3 have 2018 or 2019 sales dates that occurred less proximate in time to the subject's January 1, 2021 assessment date than the other comparables in this record. The Board also gives reduced weight to board of review comparable #2 which lacks basement finish, a feature of the subject.

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<sup>1</sup> The board of review's comparable #3 has a ground floor area of 420 square feet with an above ground area of 2,096 square feet, suggesting the dwelling is part two-story in design

The Board finds the best evidence of market value to be the board of review's four remaining comparables which sold proximate in time to the subject's assessment date and are similar to the subject in location, dwelling size, basement finish, and other features. However, these comparables are older homes than the subject. The properties sold from April to July 2021 for prices ranging from \$490,000 to \$530,000 or from \$234.00 to \$255.05 per square foot of living area, land included. The subject's assessment reflects a market value of \$389,609 or \$179.87 per square foot of living area, land included, which falls below the range established by the best comparable sales in this record. Based on the record and after considering adjustments to the best comparables for differences from the subject such as age, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not 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:

July 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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