



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

APPELLANT: Michael Abbinanti  
DOCKET NO.: 20-04628.001-R-1  
PARCEL NO.: 07-30-411-039

The parties of record before the Property Tax Appeal Board are Michael Abbinanti, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. in Chicago; 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:** \$13,375  
**IMPR.:** \$59,565  
**TOTAL:** \$72,940

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 ranch-style dwelling of wood siding exterior construction with 1,446 square feet of living area. The dwelling was built in 1979. Features of the home include an unfinished basement, one fireplace, and a 644 square foot garage. The property has an approximately 11,270 square foot site and is located in Grayslake, Warren 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 located within 0.38 of a mile from the subject property, each of which has the same assessment neighborhood code as the subject. The comparables have sites that range in size from 10,050 to 19,870 square feet of land area. The properties are improved with ranch-style dwellings of brick or wood siding exterior construction ranging in size from 1,152 to 1,662 square feet of living area. The homes were built from 1959

to 1968. Four comparables each have a basement with one having finished area and one comparable has a crawl space foundation. Four comparables each have central air conditioning. Two comparables each have one fireplace. Each comparable has a garage ranging in size from 440 to 624 square feet of building area. Comparable #3 has a fully finished attic. The properties sold from January to July 2019 for prices ranging from \$150,000 to \$230,000 or from \$124.77 to \$140.38 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$61,825 which reflects a market value of \$185,494 or \$128.28 per square foot of living area when using 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 \$72,940. The subject's assessment reflects a market value of \$219,105 or \$151.52 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 four comparable sales located within 0.95 of a mile from the subject property, each of which has the same assessment neighborhood code as the subject. Board of review comparable #4 is the same property as the appellant's comparable #5. The comparables have sites that range in size from 9,030 to 19,870 square feet of land area. The properties are improved with ranch-style dwellings of wood siding exterior construction ranging in size from 1,406 to 1,662 square feet of living area. The homes were built from 1958 to 1990. Two comparables each have a crawl space foundation and two comparables each have an unfinished basement. Two comparables each have central air conditioning. Each comparable has a garage ranging in size from 264 to 624 per square foot of living area. Comparables #1 and #2 have fully finished attics. The properties sold from May 2019 to September 2020 for prices ranging from \$225,000 to \$327,500 or from \$138.39 to \$205.97 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 a total of eight comparable sales for the Board's consideration, including the parties' one common comparable. The Board gives less weight to the appellant's comparables #1 through #4 as well as board of review comparables #1 and #3 due to differences from the subject in dwelling size, basement finish, foundation type, and/or age.

The Board finds the best evidence of assessment equity to be the common comparable and board of review comparable #2 which are more similar to the subject in location, design, age, dwelling size, and some features. The properties sold in May 2019 and June 2020 for prices of \$230,000

and \$245,000 or for \$138.39 and \$157.05 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$219,105 or \$151.52 per square foot of living area, land included, which falls below the two best comparable sales in the record on an overall market value basis but is bracketed by the two best comparables on a per square foot basis. Based on the record and after considering adjustments to the two best comparables for differences from the subject, 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:

September 19, 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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