



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

APPELLANT: Brad Bilotta  
DOCKET NO.: 12-02913.001-R-1  
PARCEL NO.: 15-32-111-011

The parties of record before the Property Tax Appeal Board are Brad Bilotta, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$28,997  
**IMPR.:** \$63,480  
**TOTAL:** \$92,477

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 2012 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 one-story dwelling of frame exterior construction with 1,614 square feet of living area. The dwelling was constructed in 1970. Features of the home include a full finished basement, central air conditioning, two

fireplaces<sup>1</sup> and an attached two-car garage of 442 square feet of building area. The property has an 8,775 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 located within .051 of a mile of the subject property. Each of the comparables consists of a one-story frame dwelling of similar age to the subject. The comparables have identical above-grade living area of 1,614 square feet like the subject, but each of the comparables lacks a basement foundation. The comparables have central air conditioning and a 442 square foot garage. Two of the comparables have a fireplace. These properties sold between December 2011 and June 2012 for prices ranging from \$196,000 to \$263,500 or from \$121.44 to \$163.26 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$80,529 reflecting a market value of approximately \$241,587 or \$149.68 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,477. The subject's assessment reflects a market value of \$282,631 or \$175.11 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

The board of review submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with additional data. Paulson asserted that each of the appellant's comparable properties lacks a basement.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .66 of a mile of the subject property. The comparables consist of one-story frame dwellings of similar age to the subject. The comparables range in size from 1,614 to 1,878 square feet of living area and feature basements, one of which has finished area, central air conditioning, one or two fireplaces and a garage of either 404 or 442 square feet of

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<sup>1</sup> The appellant in Section III of the Residential Appeal petition reported two fireplaces for the subject dwelling. The board of review reported the subject has only one fireplace.

building area. These properties sold between April 2010 and July 2013 for prices ranging from \$300,000 to \$375,000 or from \$165.07 to \$201.07 per square foot of living area, including land.

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 has given reduced weight to the appellant's comparables, each of which lacks a basement, which is a feature of the subject dwelling. The Board has also given reduced weight to board of review comparable #2 which sold in April 2010, a date remote in time to the valuation date at issue of January 1, 2012 and therefore less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value to be board of review comparable sales #1, #3 and #4. These three most similar comparables were inferior to the subject in that they each lack basement finish which is a feature of the subject. These properties sold between September 2012 and July 2013 for prices ranging from \$302,000 to \$375,000 or from \$165.07 to \$201.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$282,631 or \$175.11 per square foot of living area, including land, which is below the range established by the best comparable sales in this record in terms of overall value and within the range on a square-foot basis. After considering adjustments and the differences in these most similar comparables when compared to the subject property, 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.

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Chairman

*Klaus Albino*

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Member

*[Signature]*

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Member

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Member

*Jerry White*

\_\_\_\_\_  
Acting Member

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

C E R T I F I C A T I O N

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 24, 2015

*[Signature]*

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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 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 the subsequent year 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.

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.