



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

APPELLANT: Ramona Bitta
DOCKET NO.: 20-00612.001-R-1
PARCEL NO.: 10-33-201-059

The parties of record before the Property Tax Appeal Board are Ramona Bitta, 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: \$30,715
IMPR.: \$139,556
TOTAL: \$170,271

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 1-story dwelling of brick exterior construction¹ with 2,929 square feet of living area. The dwelling was constructed in 2005. Features of the home include a walkout basement, central air conditioning, two fireplaces, and a 452 square foot garage. The property has a 15,942 square foot site and is located in Hawthorn Woods, Fremont 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. The comparables are located within 0.26 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 13,085 to 24,720 square feet of land area and are

¹ Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

improved with one-story dwellings ranging in size from 2,758 to 3,009 square feet of living area. The dwellings were built from 2005 to 2008. Each home has a basement, one of which is a walkout basement with finished area.² Other features include central air conditioning, a fireplace, and a garage ranging in size from 452 to 699 square feet of building area. The comparables sold from May 2018 to August 2019 for prices ranging from \$405,000 to \$629,500 or from \$146.85 to \$212.60 per square foot of living area, including land.

The appellant submitted a brief contending that three comparables sold in the subject's neighborhood in 2018 and 2019 and none in 2020. The appellant asserted that comparable #3 was recently renovated, has a full finished basement, and has a golf course view.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$151,317 which would reflect a market value of \$453,996 or \$155.00 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 \$170,271. The subject's assessment reflects a market value of \$511,478 or \$174.63 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, presented on two grid and renumbered as comparables #1 through #4.³ The comparables are located from 2.46 to 4.62 miles from the subject. The parcels range in size from 25,910 to 40,860 square feet of land area and are improved with 1-story homes of brick or wood siding exterior construction ranging in size from 2,182 to 2,595 square feet of living area. The dwellings were built from 1962 to 1988, with the oldest home having an effective age of 1967. Each home has a basement, one of which is a walkout basement and two of which have finished area. Other features include central air conditioning, one or two fireplaces, and a garage ranging in size from 600 to 1,132 square feet of building area. The comparables sold from June 2019 to August 2020 for prices ranging from \$418,000 to \$512,500 or from \$168.68 to \$197.50 per square foot of living area, including land.

The board of review submitted a brief contending that only one of the appellant's comparables has a walkout basement like the subject whereas the three of the board of review's comparables have walkout basements, as depicted in listing sheets and/or the grid analysis presented by the board of review.

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

² The appellant presented a listing sheet for this property describing a walkout basement with finished area.

³ The fifth and sixth comparable sales are duplicates of comparables #2 and #3.

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 seven comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables which are much older homes than the subject dwelling. The Board gives less weight to the appellant's comparable #3, which has finished basement area unlike the subject and has a much larger lot than the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2, which are similar to the subject in dwelling size, age, location, and most features, although neither of these properties has a walkout basement like the subject. These most similar comparables sold in July and August 2019 for prices ranging of \$405,000 and \$499,000 or \$146.85 and \$165.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$511,478 or \$174.63 per square foot of living area, including land, which is above the range established by the best comparable sales in this record, but appears to be justified given the subject's walkout basement which is not a feature of the best comparables.

For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Based on the evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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:

August 23, 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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