



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

APPELLANT: Miriam Bigolin  
DOCKET NO.: 20-00745.001-R-1  
PARCEL NO.: 04-04-426-014

The parties of record before the Property Tax Appeal Board are Miriam Bigolin, 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:** \$7,657  
**IMPR.:** \$53,240  
**TOTAL:** \$60,897

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 wood siding exterior construction with 1,190 square feet of living area. The dwelling was constructed in 1989. Features of the home include a lower level with finished area, central air conditioning, a fireplace, and a 528 square foot garage. The property has a 12,408 square foot site and is located in Winthrop Harbor, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales located from 0.11 to 0.85 of a mile from the subject. The parcels range in size from 6,909 to 10,890 square feet of land area and are improved with tri-level homes<sup>1</sup> ranging in size from 952 to 1,296 square feet of living area. The

---

<sup>1</sup> Although the appellant's grid analysis describes 1-story homes, the appellant explained in a brief that the comparables are all tri-level homes.

dwellings were built from 1976 to 1998. Four homes have central air conditioning and three homes each have a fireplace. Six comparables have a garage ranging in size from 440 to 624 square feet of building area. The comparables sold from September 2019 to April 2020 for prices ranging from \$148,000 to \$180,000 or from \$114.20 to \$169.32 per square foot of living area, including land.

The appellant submitted a brief asserting comparable #4 was recently rehabbed as depicted in a listing sheet for this property.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$57,114 which would reflect a market value of \$171,359 or \$144.00 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 \$60,897. The subject's assessment reflects a market value of \$182,929 or \$153.72 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<sup>2</sup> where comparables #1 and #2 are the same properties as the appellant's comparables #5 and #7, respectively. The comparables are located from 0.43 to 0.73 of a mile from the subject. The parcels range in size from 7,980 to 10,890 square feet of land area and are improved with tri-level homes of wood siding exterior construction ranging in size from 1,004 to 1,152 square feet of living area. The dwellings were built from 1962 to 1986. Each home has a lower level with finished area. Two comparables have either a 440 or 528 square foot garage and two comparables have central air conditioning. The comparables sold in October 2019 or October 2020 for prices ranging from \$170,000 to \$180,000 or from \$156.25 to \$169.32 per square foot of living area, including land.

Based on this evidence the board of review requested the subject's assessment be sustained.

### **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 record contains a total eight comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the appellant's comparable #6 and the board of review's comparable #3, due to substantial differences from the subject in age and/or garage

---

<sup>2</sup> Although the grid analysis contains four comparables, comparables #2 and #4 are the same property and will be referred to herein as comparable #2.

amenity. The Board gives less weight to the appellant's comparable #7/board of review's comparable #2, which is a much smaller home than the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparables #1 through #4 and the appellant's comparable #5/board of review's comparable #1, which are relatively similar to the subject in dwelling size, age, location, and features, although these comparables all have smaller lots than the subject. These most similar comparables sold from September to December 2019 for prices ranging from \$148,000 to \$180,000 or from \$114.20 to \$156.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$182,929 or \$153.72 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value but within the range on a price per square foot basis, which is justified by the subject's larger lot size compared to the best comparables. Based on this 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Miriam Bigolin, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085