



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

APPELLANT: Miriam Bigolin  
DOCKET NO.: 21-04064.001-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:** \$8,024  
**IMPR.:** \$55,790  
**TOTAL:** \$63,814

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 tri-level<sup>1</sup> dwelling of wood siding exterior construction with 1,190 square feet of above ground living area. The dwelling was constructed in 1989. Features of the home include a 520 square foot finished lower level, central air conditioning, a fireplace and a 528 square foot garage. The property has an approximately 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 a grid analysis with information on five comparable sales located from .30 of a mile to 1.71 miles from the subject property. The comparables have sites that range in size

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<sup>1</sup> The parties differ as to the description of the subject dwelling. The Board finds the best description of the subject is found in the subject's property record card provided by the board of review, which described the dwelling as a tri-level design with a 520 square foot fully finished lower level.

from approximately 5,502 to 9,949 square feet of land area. The appellant described the comparables as one-story dwellings ranging in size from 952 to 1,144 square feet of above ground living area. The dwellings were built from 1976 to 1988. Two comparables have central air conditioning and three comparables each have a garage with either 432 or 624 square feet of building area. The comparables sold from April to September 2020 for prices ranging from \$115,000 to \$184,900 or from \$100.52 to \$177.79 per square foot of above ground living area, including land.

In a memorandum, counsel for the appellant indicated that three of the appellant's comparable dwellings have larger lower levels with more finished area, when compared to the subject. However, counsel did not identify which three properties have these superior features nor did the appellant provide the sizes of the lower levels and/or the finished area, if any, of the five comparable dwellings in the grid analysis.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$61,477, which would reflect a market value of \$184,449 or \$155.00 per square foot of above ground living area, including land, 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 \$63,814. The subject's assessment reflects a market value of \$191,922 or \$161.28 per square foot of above ground 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 that are located from .72 of a mile to 1.88 miles from the subject property. The board of review's comparable #1 is the same property as the appellant's comparable #4.<sup>2</sup> The comparables have sites that range in size from approximately 7,400 to 14,580 square feet of land area. The comparables are improved with tri-level dwellings of wood siding or aluminum siding exterior construction ranging in size from 952 to 1,258 square feet of above ground living area. The dwellings were built from 1988 to 2000. The comparables each have a finished lower level ranging in size from 480 to 576 square feet, and where comparable #2 also has an additional unfinished partial basement. Four comparables have central air conditioning, two comparables each have a fireplace and four comparables each have a garage ranging in size from 440 to 560 square feet of building area. The comparables sold from April 2020 to November 2021 for prices ranging from \$152,000 to \$221,000 or from \$159.66 to \$175.68 per square foot of above ground 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

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<sup>2</sup> The Board finds the best description of the parties' common comparable was provided by the board of review indicating the dwelling was a tri-level design with a 480 square foot fully finished lower level, which was not reported by the appellant nor was it refuted by the appellant.

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 nine comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparables #1, #2, #3 and #5, as well as board of review comparables #4 and #5 due to their lack of a finished lower level and/or their less similar one-story or split-level designs, when compared to the subject's tri-level design. Furthermore, the appellant's comparable #1 and board of review comparables #4 and #5 are located from 1.71 to 1.88 miles away from the subject, less proximate than the other comparables in the record.

The Board finds the best evidence of market value to be the parties' remaining comparables, including the common comparable, which are overall more similar to the subject in location, dwelling size, design, age and some features. However, the common comparable lacks a garage, a feature of the subject and board of review comparable #2 has an additional unfinished partial basement, not a feature of the subject, suggesting adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables sold from April 2020 to November 2021 for prices ranging from \$152,000 to \$221,000 or from \$159.66 to \$175.68 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$191,922 or \$161.28 per square foot of above ground living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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: January 16, 2024



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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