



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

APPELLANT: Louie Litrenta
DOCKET NO.: 23-00484.001-R-1
PARCEL NO.: 13-11-100-156

The parties of record before the Property Tax Appeal Board are Louie Litrenta, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$7,362
IMPR.: \$120,899
TOTAL: \$128,261

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 2023 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 2-story dwelling of frame construction with 1,777 square feet of living area. The dwelling was constructed in 1990. Features of the home include a partially finished basement with a walkout, central air conditioning, a fireplace, and a garage containing 420 square feet of building area. The property has a 1,777 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant completed Section IV - Recent Sale Data, and reported that the subject property was purchased on February 20, 2020 from Patricia Kauchak for a price of \$303,000. The appellant further reported that the parties to the transaction were not related, the property was sold through a realtor, and the property was advertised through the Multiple Listing Service (MLS) for a period of 148 days. To document the sale, the appellant submitted a copy of the MLS data sheet

associated with the subject sale disclosing that the sale occurred on August 13, 2020 for a price of \$303,000.

In further support of the overvaluation argument, the appellant submitted a grid analysis with information on three comparable sales located within the same assessment neighborhood code as the subject property. The comparables each have sites containing 1,777 square feet of land area that are improved with 2-story dwellings of frame construction each containing 1,777 square feet of living area. The dwellings were built from 1989 to 1992. Each comparable features a partially finished basement, two being a lookout style and one being a walkout style. Each comparable also has central air conditioning, two fireplaces, and a garage with 420 square feet of building area. The comparables sold from July 2021 to October 2022 for prices ranging from \$320,000 to \$390,000 or from \$180.08 to \$219.47 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,261. The subject's assessment reflects a market value of \$384,821 or \$216.56 per square foot of living area at the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on five comparable sales with board of review comparables #1, #2, and #3 being the same properties as appellant's comparables #3, #2, and #1, respectively. The comparables are located within the same assessment neighborhood code as the subject property. The comparables have parcels of either 1,777 or 1,817 square feet of land area and are improved with 1.5-story or 2-story dwellings of frame construction containing either 1,777 or 1,817 square feet of living area. The dwellings were built from 1978 to 1992. Each dwelling features a partially finished basement, central air conditioning, two fireplaces, and a garage with either 420 or 496 square feet of building area. The comparables sold from July 2021 to October 2022 for prices ranging from \$320,000 to \$435,000 or from \$180.08 to \$239.41 per square foot of living area, including land.

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.

Initially, the Board gives little weight to the subject's sale that occurred in 2020 which is dated and not as likely to be reflective of the subject's market value as of the January 1, 2023 assessment date at issue than the comparables that sold more proximate in time to the lien date.

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

The parties submitted a total of five comparable sales for the Board's consideration which includes three common comparables. After analyzing the evidence submitted, the Board gave less weight to board of review comparables #4 and #5 which differ from the subject in age, dwelling size, and garage size.

On this record, the Board finds the best evidence of market value to be the parties' common comparables which are identical or nearly identical to the subject in dwelling size, lot size, age, garage size, and finished basement area. The best comparables in this record sold from July 2021 to July 2022 for prices ranging from \$320,000 to \$390,000 or from \$180.08 to \$219.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$384,821 or \$216.56 per square foot of living area, including land, which falls within higher end of the range established by the best comparable sales in this record both in terms of overall value and on a per square foot of living area basis. However, the subject's price being at the higher end of the range is supported given that the common comparable (appellant's comparable #3/board of review comparable #1) sold most proximate in time to the assessment date at issue and presented with the highest sale price of \$390,000 or \$219.47 per square foot of living area, land included, suggesting an upward trend in market value.

Based on this record, and after considering all the comparables submitted by the parties with emphasis on those properties that sold most proximate in time to the lien date at issue and those comparables most similar in characteristics to the subject, the Board finds that the appellant did not establish by a preponderance of the evidence that the subject property is overvalued. Therefore, based on the evidence, the Board finds a reduction in the subject's 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: _____

October 15, 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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