



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

APPELLANT: H. Julia Bittke Family Revocable Trust  
DOCKET NO.: 24-35050.001-R-1  
PARCEL NO.: 22-29-302-013-0000

The parties of record before the Property Tax Appeal Board are H. Julia Bittke Family Revocable Trust, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$3,136  
**IMPR.:** \$22,800  
**TOTAL:** \$25,936

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 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 multi-level dwelling of frame exterior construction with 1,200 square feet of living area. The dwelling is approximately 33 years old. Features of the home include a partial basement, a fireplace, and a 2-car garage. The property has a 6,272 square foot site and is located in Lemont, Lemont Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with regard to both the land and the improvement as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables located in the subject's assessment neighborhood and within two blocks of the subject. The comparables consist of multi-level class 2-34 dwellings of frame exterior construction ranging in size from 1,141 to 1,311 square feet of living area. The homes range in age from 30 to 45 years old. Each dwelling has central air conditioning, a fireplace, and a 2-car garage. The parcels each contain 6,272 square feet of land area. The comparables each have a

land assessment of \$3,136 or \$0.50 per square foot of land area. The comparables have improvement assessments ranging from \$21,679 to \$24,708 or from \$16.43 to \$19.44 per square foot of living area. Based on this evidence, the appellant requested a reduced land assessment of \$0.50 per square foot of land area and a reduced improvement assessment of \$18.53 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,890. The subject property has a land assessment of \$3,606 or \$0.57 per square foot of land area and an improvement assessment of \$28,284 or \$23.57 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables, two of which are within .25 of a mile of the subject. The comparables consist of multi-level class 2-34 dwellings of frame or frame and masonry exterior construction ranging in size from 1,012 to 1,111 square feet of living area. The homes range in age from 40 to 61 years old. Each dwelling has a partial basement, two comparables have central air conditioning, and three comparables each have a 2-car garage. The parcels range in size from 7,700 to 12,169 square feet of land area. The comparables have land assessments ranging from \$4,589 to \$6,997 or from \$0.56 to \$0.65 per square foot of land area. The comparables have improvement assessments ranging from \$20,392 to \$27,188 or from \$18.69 to \$24.47 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill. Admin. Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill. Admin. Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of 13 equity comparables to support their respective positions before the Property Tax Appeal Board. With respect to the land assessment, the Board has given less weight to the comparables submitted by the board of review, which are less similar to the subject in site size and/or location. The Board finds the comparables presented by the appellant are similar to the subject in location and identical to the subject in site size. The comparables have land assessments of \$3,136 or \$0.50 per square foot of land area. The subject's land assessment of \$3,606 or \$0.57 is above the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is justified.

With respect to the improvement assessment, the Board has given reduced weight to the appellant's comparable #9 and the comparables submitted by the board of review, which differ from the subject in age, location, and/or lack a garage, a feature of the subject. The Board finds the appellant's remaining comparables are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments ranging from \$21,679 to \$24,708 or from \$17.68 to \$19.44 per square foot of living area. The subject's improvement assessment of \$28,284 or \$23.57 per square foot of living area is above the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: June 16, 2026



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

H. Julia Bittke Family Revocable Trust  
1010 Walter Street  
Lemont, IL 60439

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602