



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

APPELLANT: Nicholas Karras  
DOCKET NO.: 12-02496.001-R-1  
PARCEL NO.: 15-13-201-045

The parties of record before the Property Tax Appeal Board are Nicholas Karras, the appellant, by attorney Edward P. Larkin, of Edward P. Larkin, Attorney at Law in Des Plaines; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 109,277  
**IMPR.:** \$ 170,173  
**TOTAL:** \$ 279,450

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 2012 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 one-story dwelling of brick construction with 3,460 square feet of living area. The dwelling was constructed in 1996. Features of the home include

a full unfinished basement, central air conditioning, a fireplace and a 782 square foot garage. The property has a 33,653 square foot site and is located in Lake Forest, Vernon Township, Lake County.

The appellant, through counsel, appeared before the Property Tax Appeal Board contending assessment inequity regarding the subject's improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The one-story or three-story comparables were located within 0.17 miles from the subject. They ranged in size from 3,188 to 5,812 square feet of living area and had improvement assessments ranging from \$145,584 to \$314,723 or from \$45.67 to \$54.15 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$279,450. The subject property has an improvement assessment of \$170,173 or \$49.18 per square foot of living area.<sup>1</sup> In support of its contention of the correct assessment the board of review submitted information on three equity comparables. The one-story comparables were located within 1.064 miles from the subject. They ranged in size from 3,188 to 4,196 square feet of living area and had improvement assessments ranging from \$145,584 to \$230,679 or from \$45.67 to \$55.44 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the subject's foyer area should not be included in the calculation of the subject's correct square footage.

#### **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

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<sup>1</sup> The board of review representative explained that the assessor counted the 2<sup>nd</sup> floor open foyer area in his calculation of living area square footage. The assessor was not present at the hearing to testify in support of this method. Therefore, the Property Tax Appeal Board will utilize 3,460 square feet as being the subject's correct size for purposes of this appeal.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Appellant's comparable #1 was also used by the board of review as comparable #2. With the exception of appellant's comparable #3, both parties submitted comparables with varying degrees of similarity to the subject. The Board gave less weight to appellant's comparable #3 because of its dissimilar design when compared to the subject. The remaining comparables had improvement assessments ranging from \$145,584 to \$230,679 or from \$45.67 to \$55.44 per square foot of living area. The subject has an improvement assessment of \$170,173 or \$49.18 per square foot of living area, which is within the range established by the best comparables in this record, based on both a total improvement assessment and on a per square foot basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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.

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Chairman

*K. L. Ferr*

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Member

*JR*

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Member

*Mark Albino*

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Member

*Jerry White*

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Acting Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: September 18, 2015

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*A. Portol*

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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 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 the subsequent year 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.

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.