



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

APPELLANT: Konstantinos Roiniotis
DOCKET NO.: 14-00843.001-R-1
PARCEL NO.: 07-35-301-020

The parties of record before the Property Tax Appeal Board are Konstantinos Roiniotis, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; and the Lake 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 **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$37,032
IMPR.: \$104,960
TOTAL: \$141,992

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 2014 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 two-story dwelling of brick exterior construction with 3,701 square feet of living area. The dwelling was constructed in 1983. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 969 square foot attached garage. The property has a 41,207 square foot site and is located in Libertyville, Warren Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within .2 of a mile from the subject property. The comparables are improved with 2-story single family dwellings with varying degrees of similarity when compared to the subject. The dwellings range in size from 3,790 to 4,195 square feet of living area and

have improvement assessments ranging from \$99,561 to \$117,966 or from \$24.32 to \$28.12 per square foot of living area. The appellant requested the total assessment be reduced to \$134,368.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$146,734. The subject property has an improvement assessment of \$109,702 or \$29.64 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables located within .24 of a mile from the subject property. One comparable was also utilized by the appellant. The comparables are improved with 1.75-story or 2-story single family dwellings and have varying degrees of similarity when compared to the subject. The dwellings range in size from 3,565 to 3,968 square feet of living area and have improvement assessments ranging from \$100,348 to \$113,381 or from \$26.48 to \$31.80 per square foot of living area.

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 eight comparables for the Board's consideration. The appellant's comparable #3 is also board of review's comparable #1. The Board gave less weight to the appellant's comparable #3 along with the board of review's comparables #1, #3 and #6 due to the lack of a finished basement unlike the subject's finished basement. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with the board of review comparables #2, #4 and #5. These comparables have varying degrees of similarity in location, age, dwelling size, design and features. These comparables had improvement assessments that ranged from \$99,561 to \$117,966 or from \$24.32 to \$28.93 per square foot of living area. The subject's improvement assessment of \$109,702 or \$29.64 per square foot of living area falls above the range established by the best comparables in this record on a per square foot basis. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

¹ The appellant indicates the land assessment is \$79,332 with a total assessment of \$189,034, when the actual land assessment is \$37,032 with a total assessment of \$146,734, based on the 2014 board of review decision and the Board of Review-Notes on Appeal.

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.



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: July 22, 2016



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.