



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

APPELLANT: Spiros Psihos
DOCKET NO.: 18-00324.001-R-1
PARCEL NO.: 12-07-304-001

The parties of record before the Property Tax Appeal Board are Spiros Psihos, 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: \$26,785
IMPR.: \$10,472
TOTAL: \$37,257

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 2018 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 wood siding exterior construction with 840 square feet of living area. The dwelling was constructed in approximately 1958. Features of the home include an unfinished basement and a 924 square foot garage. The property has a 20,235 square foot site and is located in North Chicago, Shields Township, Lake County.

The appellant contends assessment inequity with respect to the land as the basis of the appeal. In support of this argument the appellant submitted information on 15 comparables located in different assessment neighborhood codes than the subject and from 1.05 to 2.22 miles from the subject property. The comparables have sites that range in size from 8,630 to 21,780 square feet of land area. Six of the comparables are identified as having site influences of either a golf course, a railroad, a busy street or a corner lot. The comparables have land assessments ranging from \$4,569 to \$19,768 or from \$0.40 to \$0.91 per square foot of land area.

The appellant's attorney submitted written comments describing the subject site along with supporting maps. The attorney argued that the subject's land assessment is excessive given its proximity to commercial property (including a hotel, a gas station and a mulch center) and a high traffic street. The attorney submitted an average daily traffic map from the Illinois Department of Transportation's website, a sketch of the subject in relation to commercial property, a map of all ranch homes in North Chicago along with photographs of the subject and some of these site elements. The attorney asserted that the subject site had private well and septic service compared to city water and sewer service. And that the mulch center generated an offensive order. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$10,724 or \$0.53 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,257. The subject property has a land assessment of \$26,785 or \$1.32 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three comparables located in the same neighborhood code as the subject and within 0.038 of a mile from the subject property. The comparables have sites that range in size from 19,695 to 20,775 square feet of land area. The comparables have land assessments ranging from \$26,070 to \$27,500 or \$1.32 per square foot of land area.

The board of review submitted comments indicating that its three comparable properties are adjacent to the subject and have similar zoning. The board of review also submitted a location map depicting the comparables' location relative to the subject and indicated the subject was zoned B2-General Business District and comparables are zoned M2-General Industrial District. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

The parties submitted 18 equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables, all of which are located greater than one mile distant from the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables which are nearly identical to the subject in location, site size and proximity to commercial property and a high traffic street. These comparables have land assessments ranging from \$26,070 to \$27,500 or \$1.32 per square foot of land area. The subject's land assessment of \$26,785 or \$1.32 per square foot of land area equates to the per square foot land assessment of the best comparables in the record. 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. 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:

August 24, 2021



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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