



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

APPELLANT: Spiros Psihos
DOCKET NO.: 18-00393.001-R-1
PARCEL NO.: 12-07-304-009

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: \$27,500
IMPR.: \$11,053
TOTAL: \$38,553

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 1-story dwelling of wood siding exterior construction containing 1,376 square feet of living area. The dwelling was built in 1958 and is situated on a 20,775-square foot lot located in North Chicago, Shields Township, Lake County.

The appellant contends assessment inequity with respect to the land as the basis of the appeal. The subject's improvement assessment is not contested. In support of this argument, the appellant submitted information on fifteen land equity comparables located from 1.05 to 2.22 miles from the subject with each of the comparables being located in a different neighborhood code as assigned by the local assessor to the subject property. The properties are improved with 1-story, 1.25-story, or 1.5-story dwellings of with varying degrees of similarities to the subject property. The comparables have lots ranging in size from 8,630 to 21,780 square feet of land area and have land assessments ranging from \$4,569 to \$19,768 or from \$.40 to \$.91 per square

foot of land area. The appellant's counsel also submitted a narrative brief arguing that the subject property is located in a less desirable commercial area adjacent to a mulch center which produces excessive fertilizer odor; it is located along a gravel road; and the subject property is serviced by well and septic rather than city water and sewer. Conversely, some of the comparable properties submitted are located in more desirable locations near a golf course or near a railroad, or major thoroughfares yet have lower land assessments than the subject. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$11,010 or \$.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 \$38,553. The subject property has a land assessment of \$27,500 or \$1.32 per square foot of land area.

In response to the appellant's evidence, the board of review submitted a narrative brief arguing that appellant's comparables are each located in excess of one mile from the subject property and in different market areas than the subject.

In support of its contention of the correct assessment, the board of review submitted information on three assessment equity comparables located from .026 to .126 of a mile from the subject and within the same assessment neighborhood code as assigned to the subject property. The comparables are improved with 1-story or 1.5-story dwellings with varying degrees of similarities to the subject. The homes are situated on lots ranging in size from 18,120 to 20,235 square feet of land area. The comparables have land assessments ranging from \$23,986 to \$26,785 or \$1.32 per square foot of land area, which is identical to the subject on a per square foot basis. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity regarding the land 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 no reduction in the subject's land assessment is warranted.

The parties submitted grid analyses containing a total of nineteen suggested land comparables. The Board finds the four land comparables submitted by the board of review are more similar to the subject property in location and land area than the comparables submitted by the appellant. These four comparables are located in close proximity to the subject property and in the same neighborhood code as the subject. Furthermore, the four board of review comparables are similar to the subject in land size and have identical land assessments of \$1.32 per square foot of land area as the subject. Therefore, no reduction in the subject's land assessment is warranted.

The Board finds the main thrust of the appellant's inequity claim was that lots located in more desirable locations than the subject have lower land assessments. The Board gave this argument no merit since the comparables submitted by the appellant are located in different assessment neighborhoods and in different market areas than the subject property. The appellant did not present any corroborating market value data, such as paired sales from each subdivision, demonstrating individual lots from different subdivisions have similar market values.

As stated above, when an appeal is based on assessment inequity, the appellant has the burden of showing that the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations. The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

"the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for 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 in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. Again, the appellant submitted no market value evidence that would demonstrate individual lots from the two different subdivisions have similar market values.

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: December 15, 2020



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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