



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

APPELLANT: Demetre Lambropoulos  
DOCKET NO.: 18-01880.001-R-1  
PARCEL NO.: 16-09-103-003

The parties of record before the Property Tax Appeal Board are Demetre Lambropoulos, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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 **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:** \$81,736  
**IMPR.:** \$144,074  
**TOTAL:** \$225,810

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 2-story dwelling of brick exterior construction with 2,880 square feet of living area. The dwelling was constructed in 1971. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 504 square foot garage. The property is located in Lake Forest, West Deerfield 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 the same assessment neighborhood code as the subject. The comparables consist of 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,791 to 3,176 square feet of living area. The dwellings were built from 1961 to 1967. Each comparable features an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 598 square feet of building area. The comparables have

improvement assessments ranging from \$75,299 to \$97,118 or from \$26.11 to \$31.83 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$84,979 or \$29.51 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 \$225,810. The subject property has an improvement assessment of \$144,074 or \$50.03 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 the same assessment neighborhood code as the subject. The comparables consist of a 1.75-story dwelling and five, 2-story dwellings of brick exterior construction ranging in size from 2,796 to 2,910 square feet of living area. The dwellings were built from 1962 to 1966. Each comparable features a basement with three having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 552 square feet of building area. The comparables have improvement assessments ranging from \$123,627 to \$163,528 or from \$44.22 to \$56.20 per square foot of living area. The board of review also provided a copy of the listing sheet associated with the sale of the subject property. Based on this evidence, the board of review requested that the subject's assessment be sustained.

### **Conclusion of Law**

The appellant 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 no reduction in the subject's assessment is warranted.

The parties submitted nine suggested equity comparables for the Board's consideration. The Board gave less weight to board of review comparables #1, #3 and #6 as each has a finished basement which differs from the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be the remaining six comparables submitted by the parties. The comparables are similar to the subject in location, dwelling size, design and features, though each dwelling is slightly older than the subject dwelling. These comparables have improvement assessments that range from \$75,299 to \$155,097 or from \$26.11 to \$54.31 per square foot of living area. The subject's improvement assessment of \$144,074 or \$50.03 per square foot of living area falls within the range established by the best comparables in this record. After considering any necessary adjustments to the comparables for differences, when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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.

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 warranted.

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: November 17, 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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COUNTY

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