



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

APPELLANT: John Karagiannis
DOCKET NO.: 19-02632.001-R-1
PARCEL NO.: 14-03-102-020

The parties of record before the Property Tax Appeal Board are John Karagiannis, the appellant; 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: \$39,878
IMPR.: \$122,825
TOTAL: \$162,703

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 2019 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 exterior construction with 2,946 square feet of living area. The dwelling was constructed in approximately 2002 and is 18 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and an 810 square foot garage. The property has a 39,640 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.¹

The appellant contends assessment inequity with respect to both the land and the improvement as the basis of the appeal. In support of these inequity arguments the appellant provided a grid analysis using three comparables located within 3,096 feet of the subject property. One comparable was located in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 22,850 to 41,850 square feet of land area and are

¹ The Board finds the best evidence of the subject's site size to be contained in the subject's property record card submitted by the board of review disclosing the subject site has 39,640 square feet of land area.

improved with a one-story and two, two-story dwellings of brick or wood siding exterior construction that range in size from 2,946 to 3,410 square feet of living area. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 625 to 810 square feet of building area. These comparables have land assessments ranging from \$26,782 to \$35,809 or from \$0.64 to \$1.51 per square foot of land area. The properties have improvement assessments ranging from \$124,680 to \$135,376 or from \$39.27 to \$42.32 per square foot of living area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$39,878 or \$1.01 per square foot of land area and the improvement assessment be reduced to \$119,104 or \$40.43 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 \$169,059. The subject property has an improvement assessment of \$122,825 or \$41.69 per square foot of living area and a land assessment of \$46,234 or \$1.17 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within 1.09 miles from the subject, each located in a different assessment neighborhood code than the subject property. The comparables have sites that range in size from 40,246 to 69,524 square feet of land area and are improved with one-story dwellings of frame, brick or brick and frame exterior construction that range in size from 2,504 to 3,529 square feet of living area. The homes were built from 1978 to 1994. Each comparable has an unfinished basement, one or two fireplaces and a garage ranging in size from 621 to 1,987 square feet of building area. Four of the comparables have central air conditioning. These comparables have land assessments ranging from \$30,378 to \$39,313 or from \$0.57 to \$0.84 per square foot of land area. The properties have improvement assessments ranging from \$115,092 to \$166,554 or from \$40.57 to \$47.29 per square foot of living area. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration in support of the inequity arguments for both land and improvement.

With respect to the land assessment, the Board gave less weight to the appellant's comparable #2 and board of review comparables #2 through #5 which have dissimilar site sizes and/or are located more than one mile from the subject property. The Board finds the best evidence of the subject's assessment to be the appellant's comparables #1 and #3 along with board of review comparable #1 which are more similar to the subject in location and site size. These

comparables have land assessments ranging from \$26,782 to \$35,809 or from \$0.64 to \$0.84 per square foot of land area. The subject property has a land assessment of \$46,234 or \$1.17 per square foot of land area which falls above the range established by the best land comparables in this record. Based on this evidence, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is justified.

With respect to the improvement assessment, the Board gave less weight to the appellant's comparables #1 and #3 which are two-story dwellings compared to the subject's one-story design. The Board also gave reduced weight to the board of review's comparables #1 through #4 which differ from the subject in age and/or have a location greater than one mile from the subject. The Board finds the best evidence of assessment equity to be the appellant's comparable #2, which is nearly identical in age and dwelling size to the subject property, along with board of review comparable #5. These properties are most similar to the subject in location, age, design and most features but board of review comparable #5 has a larger dwelling size and larger garage when compared to the subject, suggesting a downward adjustment is necessary to make the property more equitable to the subject. These two comparables had improvement assessments of \$124,680 and \$166,554 or for \$42.32 and \$47.20 per square foot of living area. The subject's improvement assessment of \$122,825 or \$41.69 per square foot of living area falls below the two best comparables in this record. Therefore, after taking into consideration adjustments to the comparables for differences from the subject, 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: June 8, 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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