



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

APPELLANT: Polykarpos Paulidis
DOCKET NO.: 19-03901.001-R-1
PARCEL NO.: 16-28-112-015

The parties of record before the Property Tax Appeal Board are Polykarpos Paulidis, 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: \$44,633
IMPR.: \$99,210
TOTAL: \$143,843

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 single-family dwelling of brick exterior construction with 1,275 square feet of above ground living area. The dwelling was constructed in 1958 and is approximately 61 years old. Features of the home include a finished lower level, central air conditioning, and a 300-square foot garage. The dwelling is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject. The comparables consist of one-story single-family dwellings of brick or wood siding exterior construction that were built 58 to 63 years ago. The dwellings range in size from 1,125 to 1,744 square feet of above ground living area. Each of the dwellings has a basement or lower level with finished area, central air conditioning and a garage ranging in

size from 252 to 525 square feet of building area. One comparable has a fireplace. The comparables have improvement assessments ranging from \$78,256 to \$116,940 or from \$64.89 to \$71.96 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$143,843. The subject property has an improvement assessment of \$99,210 or \$77.81 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same neighborhood code as the subject. The comparables consist of one-story single-family dwellings of brick and wood-siding exterior construction that were built from 1959 to 1966. The dwellings range in size from 1,200 to 1,456 square feet of above ground living area. Features of the homes include a finished lower level, a fireplace, and a garage containing 440 to 528 square feet of building area. One comparable has a basement with a recreation room and four comparables each have central air conditioning. The comparables have improvement assessments ranging from \$103,033 to \$113,451 or from \$76.83 to \$85.86 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 presented data on nine suggested comparables for the Board's consideration. The Board gives less weight to appellant's comparables as appellant's comparables #1, #3 and #4 are larger dwellings compared to the subject and appellant's comparable #2 appears to be an outlier as its improvement assessment is \$35,000 lower than the next lowest of appellant's comparables. The Board also gives less weight to the board of review comparable #3 which has a basement with a recreation room and lacks central air conditioning, dissimilar to the subject.

The Board finds that board of review's comparables #1, #2, #4 and #5 were the best comparables submitted for the Board's consideration and are similar to the subject in location, age, design, size, and most features. These comparables had improvement assessments ranging from \$105,730 to \$113,451 or from \$76.83 to \$84.04 per square foot of living area. The subject's improvement assessment of \$99,210 or \$77.81 per square foot of living area which falls below the range established by the best comparables in the record on an overall basis but within the range on a per square foot basis. After considering adjustments to the comparables for any differences from the subject, the Board finds the subject's assessed value appears to be supported and no reduction in the subject's assessment is 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: December 21, 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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COUNTY

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