



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

APPELLANT: Tom Sakos  
DOCKET NO.: 19-06307.001-R-1  
PARCEL NO.: 16-23-417-020

The parties of record before the Property Tax Appeal Board are Tom Sakos, 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:** \$98,359  
**IMPR.:** \$121,744  
**TOTAL:** \$220,103

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 two-story dwelling of brick exterior construction with 2,362 square feet of living area. The dwelling was built in 1926 and is 93 years old. Features of the home include a basement that is finished with a recreation room, central air conditioning, one fireplace and a 713 square foot garage. The property has a 12,100 square foot site and is located in Highland Park, Moraine 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 in same assessment neighborhood code as the subject. The comparables are described as two-story dwellings of brick exterior construction ranging in size from 3,055 to 3,446 square feet of living area. The dwellings are 91 or 94 years old. Each comparable has an unfinished basement, central air conditioning and one to three fireplaces. Comparables #2 and #3

have garages with 462 and 572 square feet of building area, respectively. The comparables have improvement assessments ranging from \$138,400 to \$159,680 or from \$43.44 to \$46.34 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 \$220,103. The subject property has an improvement assessment of \$121,744 or \$51.54 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,181 to 2,617 square feet of living area. The dwellings were constructed from 1930 to 1998. Comparables #1 and #3 have effective ages of 1936 and 1959, respectively. Each comparable has a basement with a recreation room, central air conditioning, one or two fireplaces and a garage ranging in size from 240 to 462 square feet of building area. The comparables have improvement assessments ranging from \$123,217 to \$184,996 or from \$50.21 to \$84.82 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 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 six equity comparables for the Board's consideration. The Board finds the appellant's comparables are less similar to the subject in dwelling size while the board of review comparables are less similar in age. Nevertheless, the Board gives less weight to board of review comparable #1 which appears to be an outlier due its considerably higher improvement assessment than other comparables in the record. The Board also gives less weight to board of review comparable #2 which is significantly newer dwelling than the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparable #3. These properties have improvement assessments ranging from \$123,217 to \$159,680 or from \$43.44 to \$50.21 per square foot of living area. The subject has an improvement assessment of \$121,744 or \$51.54 per square foot of living area, which falls below the range established by the best comparables in the record on an overall basis but above on a square foot basis. The subject's higher improvement assessment per square foot is justified when considering economies of scale due to the subject's smaller dwelling size. After considering adjustments to the best comparables for differences when compared to the subject, the Board

finds the subject's improvement assessment is supported. Based on this evidence, 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:

May 17, 2022



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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