



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

APPELLANT: Kathy Syrygelas & Chris Bitsiaras
DOCKET NO.: 19-07887.001-R-1
PARCEL NO.: 07-23-407-012

The parties of record before the Property Tax Appeal Board are Kathy Syrygelas & Chris Bitsiaras, the appellants, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$9,151
IMPR.: \$80,063
TOTAL: \$89,214

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2,960 square feet of living area. The dwelling was constructed in 1985 and is 34 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 565 square foot garage. The property has an approximately 10,800 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted a grid analysis¹ and Multiple Listing Service (MLS) sheets with information on four comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 10,010 to 35,719 square feet of

¹ The appellants' grid analysis has been corrected and amended to reflect data contained in the appropriate MLS sheet.

land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 1,863 to 3,605 square feet of living area. The dwellings range in age from 25 to 115 years old with comparable #3 reported to have been “rehabbed in 2016.” Each comparable has a basement, one with finished area and a 2-car or a 3-car garage. Two comparables have central air conditioning and two comparables have one or two fireplaces. The properties sold from February 2017 to April 2019 for prices ranging from \$155,000 to \$311,000 or from \$83.20 to \$87.50 per square foot of living area, land included. Based on this evidence, the appellants requested the subject’s assessment be reduced to \$83,947 which reflects a market value of \$251,866 or \$85.09 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,214. The subject's assessment reflects a market value of \$271,250 or \$91.64 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales where comparables #4 and #5 have limited property information which precludes the analysis of these properties and therefore shall not be further analyzed or discussed. Comparables #1, #2 and #3 are located from 0.34 of a mile to 1.49 miles from the subject property. The comparables have sites that range in size from 10,020 to 27,440 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 2,662 to 2,821 square feet of living area. The homes were built from 1958 to 2003. Two comparables are reported to have an unfinished basement and one comparable is reported to have a finished basement recreation room. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 575 to 1,309 square feet of building area. The properties sold in March and April 2019 for prices of \$290,000 or \$350,000 or from \$102.80 to \$130.40 per square foot of living area, land included. The board of review, in its grid analysis and property record card, reported the subject property sold in January 2016 for a price of \$280,000 or \$94.59 per square foot of living area, land included. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven comparable sales for the Board’s consideration, as two of the board of review’s comparable sales lacked sufficient detail for analysis. The Board gives less weight to the appellants’ comparables #1 and #2 along with board of review comparables #2 and #3 which differ from the subject in age and/or are located more than one mile from the subject property.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in location, age, design, dwelling size and other features. These comparables sold from February 2017 to March 2019 for prices ranging from \$210,000 to \$311,000 or from \$86.27 to \$108.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$271,250 or \$91.64 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Additionally, the appellants' assessment reflects a market value below its January 2016 purchase price of \$280,000 which was not disclosed by the appellants and further undermines the strength of the appellants' argument. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds 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: July 19, 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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