



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

APPELLANT: George & Olga Metropulos  
DOCKET NO.: 20-00683.001-R-1  
PARCEL NO.: 10-13-201-036

The parties of record before the Property Tax Appeal Board are George & Olga Metropulos, 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:** \$21,997  
**IMPR.:** \$91,149  
**TOTAL:** \$113,146

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 2020 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 vinyl siding exterior construction with 3,121 square feet of living area.<sup>1</sup> The dwelling was constructed in 1992. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a garage containing 441 square feet of building area. The property has an approximately 12,860 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales as well as Multiple Listing Service sheets for each of the comparables. The comparables are located in the same neighborhood code as the subject property and were built in 1990 or 1991. The comparables consist of two-story

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<sup>1</sup> The board of review comparable grid reports that the subject has 3,147 square feet, however, the Board finds the property record card submitted by the board of review to be the best evidence of dwelling size in the record.

dwellings of brick and vinyl siding or wood and vinyl siding exterior construction ranging in size from 3,121 to 3,142 square feet of living area.<sup>2</sup> Each dwelling has central air conditioning, one or two fireplaces, a basement with finished area, and a garage ranging in size from 441 to 483 square feet of building area. Comparable #2 has an inground swimming pool. The parcels range in size from 10,001 to 12,262 square feet of land area. The comparables sold from August 2017 to March 2020 for prices ranging from \$308,000 to \$325,000 or from \$98.69 to \$103.44 per square foot of living area, including land. Based on this evidence, the appellants requested a reduced assessment of \$105,523.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,146. The subject's assessment reflects a market value of \$339,879 or \$108.90 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. The comparables are located in the same neighborhood code as the subject property and were built from 1993 to 1995. The comparables consist of two-story dwellings of vinyl siding exterior construction ranging in size from 2,658 to 3,218 square feet of living area. Each dwelling has central air conditioning, a fireplace, and a garage ranging in size from 441 to 630 square feet of building area. Each dwelling has a basement with two having finished area. The parcels range in size from 10,000 to 15,960 square feet of land area. The comparables sold from August 2019 to April 2020 for prices ranging from \$320,000 to \$350,000 or from \$108.76 to \$125.74 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 due to their more remote sales dates for valuation as of January 1, 2020. The Board also gives less weight to board of review comparables #1 and #2 due to significant differences in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #3 along with board of review comparable sale #3, although both have finished basements which is not a feature of the subject. These most similar comparables sold for prices of \$325,000 and \$350,000

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<sup>2</sup> Additional details have been drawn from the Multiple Listing Service sheets provided by the appellant, which were not refuted with any rebuttal evidence by the board of review.

or \$103.44 and \$108.76 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$339,879 or \$108.90 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on an overall basis and only slightly above that range on a per-square-foot basis. Based on this evidence, and after considering adjustments to the best comparables for differences, 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:

August 23, 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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COUNTY

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