



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

APPELLANT: James Sakas
DOCKET NO.: 20-01090.001-R-1
PARCEL NO.: 11-16-108-087

The parties of record before the Property Tax Appeal Board are James Sakas, 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 ***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: \$41,947
IMPR.: \$120,365
TOTAL: \$162,312

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 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 1-story townhouse of frame and masonry construction with 2,360 square feet of living area. The dwelling was constructed in 2017. Features of the subject include a slab foundation, central air conditioning and an attached 440 square foot garage. The property has a 1,770 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to the subject's improvement.¹ In support of these arguments the appellant submitted a grid analysis containing four comparable properties that are located in close proximity to the subject. The comparables are improved with townhomes containing 2,206 or 2,445 square feet of living area. The dwellings are 2 years old. The comparables have slab foundations, central air conditioning

¹ The appellant's appeal was marked as if improvement assessment equity was being challenged, however, the record contains both improvement assessment and recent comparable sales information submitted by both parties.

and a 440 or a 460 square foot garage. The comparables sold from January to August 2018 for prices ranging from \$399,995 to \$480,061 or from \$171.91 to \$208.52 per square foot of living area, including land. The comparables have improvement assessments ranging from \$95,788 to \$114,270 or from \$43.42 to \$51.22 per square foot of living area.² The appellant also disclosed the subject was purchased in April 2018 for \$527,604 or \$223.56 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$144,233, which reflects a market value of \$433,262 or \$183.59 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. The appellant's request would lower the subject's improvement assessment to \$102,286 or \$43.34 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 \$162,312. The subject's assessment reflects a market value of \$487,570 or \$206.60 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. The subject has an improvement assessment of \$120,365 or \$51.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing four comparable properties that are located in close proximity to the subject.³ The comparables are improved with townhomes containing from 2,110 to 2,550 square feet of living area. The dwellings were built from 2017 to 2019 and do not have basements. Other features of the comparables include central air conditioning and an attached garage. The comparables sold from January 2019 to October 2020 for prices ranging from \$495,000 to \$574,258 or from \$194.12 to \$243.33 per square foot of living area, including land. The comparables have improvement assessments ranging from \$75,357 to \$137,559 or from \$31.47 to \$53.94 per square foot of living area. The board of review also disclosed the subject was purchased in April 2018 for \$527,604 or \$223.56 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal arguing the board of review's comparables are not "Erie" model homes, like the subject.⁴ The appellant included a sales analysis of 18 "Erie" style homes, including the subject, which sold in the subject's neighborhood. The comparables sold from March 2018 to June 2021 for prices ranging from \$414,000 to \$546,725 or from \$175.42 to \$231.66 per square foot of living area, including land.

² The appellant erroneously included the land assessments, when calculating the improvement assessment per square foot value.

³ The Board has completed and corrected the board of review's grid analysis based on the Multiple Listing Service (MLS) data in the record.

⁴ Due to the issues being raised the rebuttal is being examined, although ordinarily, a party should not submit new evidence in rebuttal. (See 86 Ill.Admin.Code §1910.66(c)).

Based on this rebuttal analysis, the appellant reasoned the subject should have a market value closer to \$440,288.33, the average sale price of the “Erie” model homes.

Conclusion of Law

The appellant contends in part that 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains information on a total of 25 comparable sales, as well as the subject's April 2018 sale for \$527,604 or \$223.56 per square foot of living area, including land. The Board finds the best evidence on market value to be the “Erie” model townhomes from the subject's neighborhood that sold in 2019 and 2020. These nine comparables sold from January 2019 to August 2020 for prices ranging from \$419,995 to \$547,725 or from \$177.96 to \$231.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$487,570 or \$206.60 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. The Board gives less weight to the parties' remaining comparable sales, as well as the subject's April 2018 sale, due to their differences in townhome model or their sale date occurring less proximate in time to the January 1, 2020 assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is not warranted on the grounds of overvaluation.

The taxpayer also contends improvement assessment inequity as an alternative 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 record contains 25 comparable properties for the Board's consideration. The Board finds the best evidence of improvement assessment equity to be the “Erie” model townhomes from the subject's neighborhood. However, the assessment data submitted by the appellant was for 2021. Nevertheless, these 17 comparables have improvement assessments ranging from \$99,715 to \$123,855 or from \$42.25 to \$52.48 per square foot of living area. The subject's improvement assessment for 2021, as reported by the appellant, of \$122,423 or \$51.87 per square foot of living area falls within the range established by the best equity comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. The Board gives less weight

to the parties' remaining comparables, due to their differences in townhome model or dwelling size, when compared to the subject. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment based on assessment uniformity is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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: September 20, 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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