



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

APPELLANT: Harry Karkazis
DOCKET NO.: 20-01511.001-R-1
PARCEL NO.: 16-05-202-120

The parties of record before the Property Tax Appeal Board are Harry Karkazis, 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: \$101,154
IMPR.: \$339,271
TOTAL: \$440,425

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 two-story dwelling of brick construction with 5,519 square feet of living area. The dwelling was constructed in 1984 and is approximately 36 years old. Features of the home include a full basement with 1,440 square feet of finished area, central air conditioning, three fireplaces and an attached garage with 1,295 square feet of building area. The property has a site with approximately 21,770 square feet of land area located in Lake Forest, West Deerfield 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 four equity comparables improved with 1.8-story or 2-story dwellings of brick exterior construction that range in size from 4,397 to 5,156 square feet of living area. The homes range in age from 33 to 35 years old. Each comparable has a full basement with one having finished area, central air

conditioning, one or two fireplaces and an attached garage ranging in size from 720 to 828 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located within .20 of one mile from the subject property. The comparables have improvement assessments ranging from \$163,820 to \$287,588 or from \$32.05 to \$55.88 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$274,846.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$440,425. The subject property has an improvement assessment of \$339,271 or \$61.47 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on two equity comparables improved with two-story dwellings of brick construction with 4,430 and 4,444 square feet of living area, respectively. The homes were built in 1987 and 1989. Each comparable has a full basement with finished area, central air conditioning, two fireplaces and an attached garage with 828 and 736 square feet of building area, respectively. The comparables have the same assessment neighborhood code as the subject property and are located within .19 of one mile from the subject property. These comparables have improvement assessments of \$294,705 and \$288,629 or \$66.52 and \$64.95 per square foot of living area, respectively.

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 a reduction in the subject's assessment is not warranted.

The parties submitted information on six comparable sales to support their respective positions. The Board gives less weight to appellant's comparable #2 and board of review comparables #1 and #2 due to differences from the subject property in dwelling size. The Board finds appellant's comparables #1, #3 and #4 are most similar to the subject dwelling in size and age. The Board finds, however, that the improvement assessment for appellant's comparable #1 is an outlier with reference to the comparables in the record and, most importantly, appellant's comparables #3 and #4. The Board gives most weight to appellant's comparables #3 and #4. These two comparables are both smaller than the subject dwelling. Additionally, these two comparables have unfinished basements, inferior to the subject's partially finished basement, one or two less fireplaces than the subject dwelling, and each comparable has a garage that is approximately 36% or 38% smaller than the subject's garage, suggesting each comparable would require upward adjustments to make them more equivalent to the subject property for these features. These two comparables have improvement assessments of \$287,588 and \$270,357 or \$55.78 and \$55.88 per square foot of living area, respectively. The subject's improvement assessment of \$339,271 or \$61.47 per square foot of living area is above the best comparables in this record but justified based on the subject's larger dwelling size and superior features. Based on this record 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:

November 22, 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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