



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

APPELLANT: Christopher Sarlas  
DOCKET NO.: 20-04435.001-R-1  
PARCEL NO.: 16-16-202-005

The parties of record before the Property Tax Appeal Board are Christopher Sarlas, the appellant, by attorney Steven Kandelman, of Rieff Schramm Kanter & Guttman, 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 **A Reduction** 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:** \$56,416  
**IMPR.:** \$155,384  
**TOTAL:** \$211,800

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 2-story dwelling of brick and wood siding exterior construction with 3,900 square feet of living area. The dwelling was constructed in 1986. Features of the home include a concrete slab foundation, central air conditioning, two fireplaces, and a 768 square foot garage. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within the same assessment neighborhood code as the subject and within 0.10 of a mile from the subject. The comparables are improved with 2-story homes of brick and wood siding exterior construction ranging in size from 3,382 to 3,856 square feet of living area. The dwellings were built in 1978 or 1985. Each home has a concrete slab foundation, central air conditioning, a fireplace, and a garage ranging in

size from 484 to 816 square feet of building area. The comparables sold from March 2018 to January 2021 for prices ranging from \$552,500 to \$630,000 or from \$159.87 to \$165.58 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$211,800 which would reflect a market value of \$635,464 or \$162.94 per square foot of living area, including land, 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 \$224,229. The subject's assessment reflects a market value of \$673,563 or \$172.71 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 five comparable sales located within 0.86 of a mile from the subject. Four parcels range in size from 13,300 to 26,060 square feet of land area. The comparables are improved with 2-story homes of brick and wood siding or stone and stucco exterior construction ranging in size from 3,389 to 4,116 square feet of living area. The dwellings were built from 1956 to 2006, with comparables #1 and #5 having effective ages of 2000 and 1984, respectively. Each home has a basement, four of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 528 to 838 square feet of building area. The comparables sold from March 2019 to December 2020 for prices ranging from \$662,000 to \$875,000 or from \$174.93 to \$234.71 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 appellant contends 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1, which sold less proximate in time to the assessment date than other comparables in this record. The Board gives less weight to the board of review's comparables, which each have a basement, four of which have finished area, compared to the subject's concrete slab foundation. Moreover, the board of review's comparables #1, #2, and #4 have substantially newer effective ages than the subject.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3, which are similar to the subject in dwelling size, age, location, and features. These most similar comparables sold in September 2020 and January 2021 for prices of \$630,000 and \$552,500 or for \$163.38 and \$159.87 per square foot of living area, including land, respectively. The

subject's assessment reflects a market value of \$673,563 or \$172.71 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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.

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Chairman



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Member



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Member



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Member



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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: March 21, 2023



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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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