



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

APPELLANT: Sophia Roupas  
DOCKET NO.: 20-04518.001-R-1  
PARCEL NO.: 07-08-302-002

The parties of record before the Property Tax Appeal Board are Sophia Roupas, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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:** \$26,441  
**IMPR.:** \$140,234  
**TOTAL:** \$166,675

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 3,793 square feet of living area. The dwelling was constructed in 1992 and is approximately 28 years old. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and an 804 square foot garage. The property has an approximately 27,640 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located from 0.07 to 0.25 of a mile from the subject property and within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 25,210 to 58,300 square feet of land area and are improved with either 1.5-story or 2-story dwellings of wood siding exterior construction ranging in size from 2,917 to 3,889 square feet of living area. The dwellings were built from 1990 to 1993. Each comparable has a full basement with three having finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 680 to 902

square feet of building area. The properties sold from August 2019 to June 2020 for prices ranging from \$300,000 to \$510,000 or from \$102.85 to \$131.14 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$140,890, which would reflect a market value of \$422,712 or \$111.45 per square foot of living area, including land, when using 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 \$184,481. The subject's assessment reflects a market value of \$554,163 or \$146.10 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 located from 0.03 to 0.25 of a mile from the subject and within the same assessment neighborhood code as the subject. The board of review's comparable #3 is the same property as the appellant's comparable #4. The comparables have sites that range in size from 25,270 to 34,010 square feet of land area and are improved with either 1.5-story or 2-story dwellings of wood siding exterior construction ranging in size from 2,845 to 3,889 square feet of living area. The dwellings were built in 1989 and 1993. Each comparable has a full basement with one having finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 672 to 804 square feet of building area. The properties sold in May and December 2020 for prices ranging from \$510,000 to \$529,000 or from \$131.14 to \$185.94 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 did meet this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of six suggested comparable sales for the Board's consideration, with one comparable being common to both parties. The Board gave less weight to the appellant's comparables #2 and #3 along with the board of review comparables #1 and #2, for their dissimilar dwelling size and/or differences in design when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable sales #1 and #4/board of review comparable #3. These comparables are relatively similar to the subject in location, dwelling size, design, age and some features. The properties sold in May and June 2020 for prices of \$455,000 and \$510,000 or for \$128.24 and \$131.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$554,163 or \$146.10 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the comparables sales for

differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is not supported. Based on this evidence the Board finds a reduction in the subject's assessment 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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