



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

APPELLANT: Amy Kokalias  
DOCKET NO.: 21-02188.001-R-1  
PARCEL NO.: 16-30-302-036

The parties of record before the Property Tax Appeal Board are Amy Kokalias, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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:** \$90,638  
**IMPR.:** \$50,345  
**TOTAL:** \$140,983

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 2021 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 dwelling of wood siding exterior construction with 2,616 square feet of living area. The dwelling was constructed in 1977. Features of the home include an unfinished basement, central air conditioning, a fireplace, a 1,196 square foot garage, and an inground swimming pool. The property has a 59,680 square foot site and is located in Riverwoods, 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 .33 of a mile of the subject, one of which is in the subject's assessment neighborhood. The comparables consist of 1-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,480 to 3,267 square feet of living area. The homes were built from 1966 to 1979. Each dwelling has central air conditioning, one or two fireplaces, and a garage ranging in size

from 498 to 850 square feet of building area. One comparable has a basement, one comparable has a crawl-space foundation, and one comparables has a concrete slab foundation. The parcels range in size from 29,620 to 47,480 square feet of land area. The comparables sold from June 2019 to January 2021 for prices ranging from \$390,000 to \$475,000 or from \$137.74 to \$157.26 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$130,072, for an estimated market value of \$390,055 or \$149.18 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 \$140,983. The subject's assessment reflects a market value of \$424,009 or \$162.08 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within one mile of the subject, three of which are within the subject's assessment neighborhood. The comparables consist of 1-story, 1.75-story, or 2-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,856 to 3,722 square feet of living area. The dwellings were built from 1977 to 1988. Each dwelling has central air conditioning, a fireplace, and a garage ranging in size from 484 to 912 square feet of building area. Three comparables have basements and one comparable has a concrete slab foundation. Comparable #4 has a greenhouse. The parcels range in size from 36,590 to 54,890 square feet of land area. The comparables sold from April 2020 to July 2021 for prices ranging from \$530,000 to \$800,000 or from \$174.57 to \$264.22 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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds the parties' comparables are not truly similar to the subject due to differences in dwelling size, age, location, design, and/or features. Nevertheless, the Board gives less weight to the appellant's comparables #1 and #3 due to their less proximate sale dates for valuation as of January 1, 2021. The Board also gives reduced weight to board of review comparables #1 through #3 due to differences in design, age, location, and/or dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparable sale #4, which are similar to the subject in age, dwelling size, and

location. These most similar comparables sold in April 2020 and January 2021 for prices of \$450,000 and \$530,000 or for \$137.74 and \$174.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$424,009 or \$162.08 per square foot of living area, including land, which is bracketed by the best comparable sales in this record on a per-square-foot basis and below the best comparables overall. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, 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:

July 18, 2023



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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