



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

APPELLANT: John Pahigianis  
DOCKET NO.: 21-02811.001-R-1  
PARCEL NO.: 14-22-101-018

The parties of record before the Property Tax Appeal Board are John Pahigianis, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:** \$37,595  
**IMPR.:** \$209,419  
**TOTAL:** \$247,014

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 two-story dwelling of brick exterior construction with 4,662 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished walk-out style basement, central air conditioning, two fireplaces, and a garage containing 844 square feet of building area. The property has an approximately 44,880 square foot site and is located in Kildeer, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal and information on two comparable sales. The appellant's appraisal estimated the subject property had a market value of \$655,000 as of January 1, 2018. The appraisal was prepared by William Neberieza, a Certified General Real Estate Appraiser. The purpose of the appraisal was to "arrive at the market value that represents the typical

thinking of an informed buyer (client) to arrive at the most probable sale price of the subject property.”

The appraiser developed the sales comparison approach to value by examining three comparable sales. The comparables are improved with two-story dwellings ranging in size from 4,335 to 4,921 square feet of living area. The dwellings are 16 to 45 years old, with comparable #3 having an effective age of 25 years old. Each comparable has central air conditioning, two to five fireplaces, a basement with two having finished area, and a three-car or a four-car garage. The sales occurred from February 2016 to May 2017 for prices ranging from \$650,000 to \$680,000 or from \$138.18 to \$149.94 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for site size, dwelling size, bathroom count, and other features to arrive at adjusted prices ranging from \$624,100 to \$658,500. Based on this data, the appraiser arrived at a market value for the subject of \$655,000 or \$140.50 per square foot of living area, including land, as of June 13, 2020.

The appellant also submitted two additional comparables sales located within .18 of a mile of the subject and within the subject’s assessment neighborhood. The comparables consist of two-story or part one-story and part two-story<sup>1</sup> dwellings of wood siding or brick exterior construction containing either 3,174 or 3,193 square feet of living area. The homes were built in 1989 and 1990. Each dwelling has central air conditioning, one or two fireplaces, an unfinished basement with one being a walk-out style, and a garage containing either 759 or 821 square feet of building area. The parcels contain either 40,790 or 42,750 square feet of land area. The comparables sold in June and August 2020 for prices of \$475,000 and \$480,000 or \$148.76 and \$151.23 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced assessment of \$233,070, for an estimated market value of \$699,280 or \$150.00 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 \$247,014. The subject's assessment reflects a market value of \$742,899 or \$159.35 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 five comparable sales located within .5 of a mile of the subject and within the subject’s assessment neighborhood. The comparables consist of one-story or two-story dwellings of wood siding, brick, or wood siding and brick exterior construction ranging in size from 3,720 to 4,294 square feet of living area. The dwellings were built from 1990 to 1999, with comparable #5 having a reported effective age of 1994. Each dwelling has central air conditioning, one to three fireplaces, an unfinished basement, one of which is a walk-out style, and a garage ranging in size from 690 to 873 square feet of building area. Comparable #1 has an inground swimming pool.

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<sup>1</sup> Although the appellant’s grid describes comparable #1 as a one-story dwelling, the grid reports a 1,187 square foot ground floor and 3,174 square feet of above ground living area, indicating that this property is a part two-story dwelling.

The parcels range in size from 42,930 to 98,700 square feet of land area. The comparables sold from April 2020 to November 2021 for prices ranging from \$636,500 to \$915,000 or from \$160.69 to \$227.39 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 an appraisal and seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives little weight to the appraisal submitted by the appellant, which has an effective date of January 1, 2018, less proximate to the January 1, 2021 valuation date at issue in this appeal, and more importantly, which relies on sales which occurred in 2016 and 2017, even more remote from the lien date. The Board finds the parties' comparables are not truly similar to the subject due to differences in dwelling size. Nevertheless, the Board gives less weight to board of review comparable sales #1 and #2 due to differences in design or inground swimming pool, a feature the subject lacks.

The Board finds the best evidence of market value to be the appellant's additional two comparable sales and board of review comparable sales #3 through #5, which sold proximate to the valuation date at issue and are similar to the subject in age, location, and some features. These most similar comparables sold for prices ranging from \$475,000 to \$757,500 or from \$148.76 to \$203.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$742,899 or \$159.35 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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:

October 17, 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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