



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

APPELLANT: Diane Galanopoulos  
DOCKET NO.: 21-04092.001-R-1  
PARCEL NO.: 05-12-113-002

The parties of record before the Property Tax Appeal Board are Diane Galanopoulos, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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:** \$10,741  
**IMPR.:** \$53,933  
**TOTAL:** \$64,674

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 is improved with a one-story dwelling of wood siding exterior construction containing 1,269 square feet of living area. The dwelling was built in 1962. Features of the property include a basement that is partially finished with a recreation room, central air conditioning, two fireplaces and a detached garage with 384 square feet of building area. The property has a 7,500 square foot site located in Ingleside, Grant 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 improved with one-story dwellings of frame construction that range in size from 1,058 to 1,464 square feet of living area. The homes were built from 1935 to 1956 with the oldest home having an effective construction date of 1951. Each comparable has a basement, with one being a walk-out design, with two having finished area. Each comparable has central air conditioning, one comparable has one fireplace and one

comparable has an attached garage with 690 square feet of building area. The comparables are located from .73 to 1.68 miles from the subject property and each has a different assessment neighborhood code than the subject property. The comparables sold in July 2020 and November 2020 for prices ranging from \$106,000 to \$159,900 or from \$72.40 to \$148.88 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$58,791.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,474. The subject's assessment reflects a market value of \$199,922 or \$157.54 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 three comparable sales improved with 1-story or 1.5-story dwellings of wood siding or brick exterior construction that range in size from 1,066 to 1,758 square feet of living area. The homes were built from 1953 to 1979 with the oldest home having an effective construction date of 1973. Two comparables have a crawl space foundation and one comparable has an unfinished basement. Each comparable has central air conditioning, one comparable has one fireplace, one comparable has a detached garage with 308 square feet of building area and one comparable has an attached garage with 1,120 square feet of building area. These properties have sites ranging in size from 5,500 to 10,420 square feet of land area. The comparables are located from approximately .09 to .41 of a mile from the subject property and each has the same assessment neighborhood code as the subject property. Comparables #2 and #3 each have a metal utility shed. The sales occurred from September 2020 to August 2021 for prices ranging from \$195,000 to \$473,500 or from \$133.20 to \$269.34 per square foot of living area, including land.

Included with the board of review submission was documentation from the Grant Township Assessor to the Lake County Board of Review in connection with the assessment appeal before the Lake County Board of Review. The documentation disclosed that the appellant had used the same comparables before the Lake County Board of Review as before the Property Tax Appeal Board. The assessor asserted that the subject property is a channel front property while each of the appellant's comparables is an inland property. The assessor also asserted appellant's comparable #1 was an unqualified sale with a gut renovation permit taken out on December 16, 2020, after the property's November 2020 sale. A copy of a residential field permit associated with the appellant's comparable #1 was submitted disclosing the property was to have an interior remodel updating the electrical, updating the plumbing, window and door replacements, reroofing, new siding, and drywall replacement. The submission also included five comparable sales identified by the assessor that were used before the Lake County Board of Review, only one of which was submitted by the board of review as a comparable to the Property Tax Appeal Board.

### **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 Board gives less weight to the comparable sales provided by the appellant as these comparables are not channel front properties, as is the subject property, but were identified as inland properties. Conversely, the comparables provided by the Lake County Board of Review have the same assessment neighborhood code as the subject and appear be channel front properties like the subject property. Additionally, the record disclosed that appellant's comparable #1 had rehabilitation work following its purchase indicating this home was in inferior condition in relation to the subject dwelling. The Board gives more weight to the comparables provided by the board of review as these properties are more similar to the subject in location. The comparables have varying degrees of similarity to the subject in that two comparables have crawl space foundations inferior to the subject's basement that is partially finished, each comparable has one or two less fireplaces than the subject dwelling, and one comparable has no garage while the subject has a detached garage with 384 square feet of building area, indicating upward adjustments may be needed to make the comparables more equal to the subject property for these amenities. Nevertheless, these three comparables sold for prices ranging from \$195,000 to \$473,500 or from \$133.20 to \$269.34 per square foot of living area, including land. If one excludes board of review comparable sale #3 due to the dwelling's newer age and larger size relative to the subject dwelling, the two remaining comparables sold for prices of \$225,000 and \$195,000 or for \$211.07 and \$133.20 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$199,922 or \$157.54 per square foot of living area, including land, which is within the range established by the board of review comparable sales and bracketed by the two best sales presented by the board of review. Based on this evidence, after considering the suggested adjustments, the Board finds the assessment of the subject property as established by the board of review is correct 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:

December 19, 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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