



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

APPELLANT: Dinos Galatsianos
DOCKET NO.: 21-04584.001-R-1
PARCEL NO.: 06-25-307-011

The parties of record before the Property Tax Appeal Board are Dinos Galatsianos, 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: \$13,495
IMPR.: \$74,915
TOTAL: \$88,410

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 2-story dwelling of vinyl siding exterior construction with 2,008 square feet of living area. The dwelling was constructed in 1995 but has a 1997 effective age. Features of the home include a walkout basement, that has finished area, central air conditioning, a fireplace and an attached 400 square foot garage. The property has an approximately 7,570 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on 12 comparable properties that are located from .04 to .35 of a mile from the subject. The comparables are improved with 2-story dwellings ranging in size from 1,994 to 2,099 square feet of living area. The dwellings were built from 1991 to 1995, with one home built in 1991 having a 1995 effective age. The comparables have unfinished basements, and a garage ranging in size

from 400 to 420 square feet of building area. Eleven comparables have central air conditioning and six comparables each have a fireplace. The comparables have improvement assessments ranging from \$67,366 to \$72,543 or from \$33.78 to \$34.84 per square foot of living area.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$69,105 or \$34.41 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,410. The subject property has an improvement assessment of \$74,915 or \$37.31 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties that are located within .10 of a mile from the subject. The comparables are improved with 2-story dwellings of vinyl siding exterior construction ranging in size from 1,710 to 2,226 square feet of living area. The dwellings were built in 1994 or 1995, with a home built in 1994 having a 1998 effective age. The comparables have basements, each of which has finished area, central air conditioning, and an attached garage ranging in size from 400 to 420 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$67,558 to \$82,258 or from \$36.81 to \$39.51 per square foot of living area.

The board of review included recent sale information for their comparables disclosing the comparables sold from March 2020 to February 2021 for prices ranging from \$287,500 to \$316,000 or from \$137.92 to \$168.13 per square feet of living area, including land. The board of review also included Multiple Listing Service (MLS) information for the subject revealing the subject has a walkout basement and sold for \$375,000 or \$186.75 per square foot of living area, including land, on September 16, 2021.

Based on this evidence the board of review requested the subject's total assessment be increased to \$124,988.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 15 comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables, due to their lack of finished basement area when compared to the subject. The Board finds the board of review's comparables are similar to the subject in location, site size, dwelling style, age, size and features. The best comparables have improvement assessments ranging from \$67,558 to \$82,258 or from \$36.81 to

\$39.51 per square foot of living area. The subject's improvement assessment of \$74,915 or \$37.31 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

The Board gives less weight to the board of review's evidence of the subject's recent sale, as this evidence is not responsive to the improvement assessment inequity argument brought by the appellant. However, the Board finds the subject's recent sale price, along with the sale prices of the three best comparables submitted by the board of review, appear to indicate they are all underassessed. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is not warranted.

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: January 16, 2024



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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