



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

APPELLANT: Nicolaos Drivas
DOCKET NO.: 22-00425.001-R-1
PARCEL NO.: 14-08-101-010

The parties of record before the Property Tax Appeal Board are Nicolaos Drivas, the appellant, 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: \$30,294
IMPR.: \$183,224
TOTAL: \$213,518

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 2022 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 primarily one-story single-family dwelling with brick exterior construction including 410 square feet of two-story area. The home contains a total of 3,467 square feet of living area. The dwelling was constructed in 2000 and has a reported effective age of 2002 making the dwelling approximately 20 years old. Features of the home include a full finished basement,¹ central air conditioning, two fireplaces² and two attached garages containing a total of 1,609 square feet of building area. The property has a 44,327 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

¹ The assessing officials have not recorded the finished basement reported by the appellant and thus, presumably, this feature has not been assessed.

² The assessing officials report only one fireplace whereas the pro se appellant reported the dwelling has two fireplaces.

The appellant contends both lack of assessment equity and overvaluation as the bases of the appeal concerning both the land and improvement assessments.

In support of these arguments, the appellant submitted information on three comparable properties in a grid analysis setting forth both equity and recent sales data for each. The properties are located in the same neighborhood code as the subject and from .19 to .38 of a mile from the subject. The comparable parcels range in size from 40,062 to 47,868 square feet of land area and are each improved with a one-story dwelling of brick or frame and brick exterior construction. The homes were reported to be from 26 to 40 years old and range in size from 2,183 to 2,827 square feet of living area. Each dwelling has a full basement with finished area. Features include central air conditioning, one or two fireplaces and a garage ranging in size from 682 to 982 square feet of building area. The comparables have land assessments ranging from \$26,798 to \$33,692 or from \$0.63 to \$0.73 per square foot of land area and improvement assessments ranging from \$115,006 to \$133,973 or from \$46.68 to \$52.68 per square foot of living area. The comparables sold from June 2020 to April 2022 for prices ranging from \$470,000 to \$693,000 or from \$179.60 to \$300.05 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduced land assessment of \$26,700 or \$0.60 per square foot of land area and an improvement assessment of \$133,500 or \$38.51 per square foot of living area. The appellant's total reduced assessment request of \$160,200, reflects a market value of \$480,648 or \$138.64 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 \$213,518. The subject property has a land assessment of \$30,294 or \$0.68 per square foot of land area and an improvement assessment of \$183,224 or \$52.85 per square foot of living area. The subject's total assessment reflects a market value of \$640,618 or \$184.78 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³

In response to the appellant's comparable data, the township assessor's grid analysis noted that "all three appellant comps are lower due to prior BOR [board of review] reductions (isolated examples of inequity)." The assessor also highlighted the subject's all brick exterior, age/effective age, basement size and two attached garage feature within the grid analysis.

In support of its contention of the correct assessment, the board of review through the township assessor submitted a grid analysis with information on three comparables setting forth equity data; none of the properties reportedly sold recently. The properties are in the same neighborhood code as the subject and from .24 to .43 of a mile from the subject. The comparable parcels range in size from 44,344 to 235,658 square feet of land area and are each improved with a one-story dwelling, one of which has 384 square feet of two-story area. The homes are each of frame exterior construction having been built from 1968 to 1996 where the

³ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

oldest home has a reported effective age of 1991 and the newest home has a reported effective age of 2005. The homes range in size from 3,009 to 3,640 square feet of living area. Each dwelling has a walkout-style basement that is reported to be unfinished. Features include central air conditioning, two or three fireplaces and one or two garages ranging in total size from 952 to 1,110 square feet of building area. Comparable #1 also has a barn. The comparables have land assessments ranging from \$30,319 to \$49,309 or from \$0.21 to \$0.68 per square foot of land area and improvement assessments ranging from \$164,027 to \$175,965 or from \$48.13 to \$54.51 per square foot of living area. Board of review comparables #1 and #2 have hand-written notations that each is a frame dwelling, 11 and 15 years older than the subject, respectively, and differing in basement size as to comparable #1 and garage sizes for both comparables #1 and #2 when compared to the subject.

Based on this equity evidence and argument, the board of review through the township assessor requested confirmation of the subject's assessment on equity grounds; no evidence was submitted concerning the market value argument made by the appellant.

Conclusion of Law

The taxpayer contends in part assessment inequity as a basis of the appeal concerning both the land and improvement assessments. 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 as to either the land or the improvement and reductions in the subject's assessment are not warranted on this record.

The parties submitted a total of six comparables to support their respective positions before the Property Tax Appeal Board.

As to the land inequity argument, the Board has given reduced weight to board of review comparables #1 and #2, each of which have significantly more land area than the subject. The Board finds the best evidence of land assessment equity to the appellant's comparables and board of review comparable #3, each of which are similar to the subject in parcel size ranging from 40,062 to 47,868 square feet of land area. These comparables have land assessments ranging from \$0.63 to \$0.73 per square foot of land area. The subject's land assessment of \$0.68 per square foot of land area falls within the range of the best land equity comparables in this record. Based on this evidence, no reduction in the subject's land assessment is warranted.

As to the improvement inequity argument, the Board has given reduced weight to appellant's comparable #2 due the difference in age and dwelling size when compared to the subject.

The Board finds the best evidence of improvement assessment equity to be appellant's comparables #1 and #3 along with the board of review comparables, each of which present varying degrees of similarity to the subject in age, dwelling size, basement size, basement style

and garage features but are all similar to the subject in location. These five comparables have improvement assessments ranging from \$131,970 to \$175,965 or from \$46.68 to \$54.51 per square foot of living area. The subject's improvement assessment of \$183,224 or \$52.85 per square foot of living area falls above the range on an overall improvement basis but within the range on a square foot basis. The subject's higher overall value appears to be justified after considering appropriate adjustments to the best equity comparables for differences in age, exterior construction and/or features when compared to the subject. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

In the alternative, 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 justified.

For the market value argument, the only evidence in the record was presented by the appellant as there is no market value data from the board of review for any of its comparables. The Property Tax Appeal Board has given reduced weight to appellant's comparable #2 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 which on this limited record are most similar to the subject in location, age, dwelling size and some features. These most similar comparables sold in June 2020 to August 2021 for prices of \$470,000 and \$693,000 or for \$179.60 and \$245.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$640,618 or \$184.78 per square foot of living area, including land, which is bracketed by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on the foregoing evidence, the Board finds that the appellant failed to establish overvaluation by a preponderance of the evidence and therefore the Board finds no reduction in the subject's assessment is warranted on grounds of overvaluation.

In conclusion, based on the foregoing evidence and analysis of both equity and market value evidence, the Property Tax Appeal Board finds no reductions in the subject's assessment are 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: March 26, 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

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