



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

APPELLANT: Katie Tosiou
DOCKET NO.: 23-01922.001-R-1
PARCEL NO.: 16-08-301-001

The parties of record before the Property Tax Appeal Board are Katie Tosiou, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$172,143
IMPR.: \$312,778
TOTAL: \$484,921

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 2023 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 brick exterior construction with 6,919 square feet of living area. The dwelling was built in 1989 and is approximately 34 years old. Features of the home include a basement with finished area, central air conditioning, three fireplaces, a 1,139 square foot garage, and an 800 square foot inground swimming pool.¹ The property has an approximately 60,113 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity

¹ Some of the subject's property characteristics, not disclosed by the appellant, were gleaned from the evidence presented by the board of review that included a property record card with schematic drawing which was unrefuted by the appellant in rebuttal.

comparables that are located in the subject's assessment neighborhood and within 0.24 miles from the subject. The comparables are improved with 2-story dwellings ranging in size from 5,943 to 7,858 square feet of living area. The homes range in age from 26 to 36 years old. The appellant reports comparables #6, #7, and #9 each have a basement with comparables #7 and #9 also having finished area of 1,170 and 2,000 square feet, respectively. Comparable #2 was also reported to have 1,250 square feet of finished area, despite the appellant's grid noting "0" square feet of basement area for this comparable. Each comparable has central air conditioning, one fireplace, and a garage that ranges in size from 792 to 1,210 square feet of building area. The comparables have improvement assessments ranging from \$169,212 to \$359,502 or from \$27.41 to \$45.75 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$268,250 or \$38.77 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 \$484,921. The subject property has an improvement assessment of \$312,778 or \$45.21 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that are located in the subject's assessment neighborhood and within 0.25 of a mile from the subject. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 5,846 to 6,772 square feet of living area. The homes range from 34 to 36 years old. The dwellings each have a basement with finished area, central air conditioning, either two or four fireplaces, and a garage that ranges in size from 840 to 1,092 square feet of building area. Comparables #2 and #3 each feature an inground swimming pool. The comparables have improvement assessments ranging from \$259,027 to \$341,618 or from \$44.31 to \$50.45 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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 twelve suggested equity comparables to support their respective positions. The Board gives less weight to the appellant's comparables #1 through #6 and #8 as well as board of review comparables #2 and #3 which differ from the subject in dwelling size and/or are reported to lack a basement foundation.

The Board finds the best evidence of assessment equity to be the appellant's comparables #7 and #9 as well as board of review comparable #1 which are similar to the subject in location, design, age, and dwelling size with varying degrees of similarity in other features. Each of the best comparables lacks an inground swimming pool, which is a feature of the subject, suggesting

upward adjustments for this difference would be necessary to make them more equivalent to the subject. The three best comparables have improvement assessments ranging from \$279,126 to \$341,618 or from \$39.87 to \$50.45 per square foot of living area. The subject's improvement assessment of \$312,778 or \$45.21 per square foot of living area falls within the range established by the best comparables in this record. 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 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: _____

November 19, 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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