



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

APPELLANT: Tom Mihalopoulos
DOCKET NO.: 23-02497.001-R-1
PARCEL NO.: 16-36-210-015

The parties of record before the Property Tax Appeal Board are Tom Mihalopoulos, the appellant; 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: \$110,867
IMPR.: \$178,446
TOTAL: \$289,313

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 part 1-story, part 2-story and part 3-story dwelling of brick exterior construction with 3,048 square feet of living area.¹ The dwelling was constructed in 1935 and is approximately 88 years old. The dwelling has an effective age of 1973 and was remodeled in 2018. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 342 square foot garage. The property has an approximately 18,243 square foot site, where 3,317 square feet is considered excess land and is located in Highland Park, Moraine Township, Lake County.

¹ The Board finds the best description of the subject property is found in the subject's property record card provided by the board of review, which contained a schematic diagram and dimensions of the subject's improvements.

The appellant submitted evidence before the Property Tax Appeal Board claiming both assessment inequity and overvaluation as the bases of the appeal.² The appellant requested a reduction of both the land and the improvement assessments. In support of these claims, the appellant submitted two³ separate grid analyses with information on a total of six comparables that have the same assessment neighborhood code as the subject and are located from .10 to .92 of a mile from the subject property. The comparables have sites that range in size from 8,580 to 18,740 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 2,737 to 3,411. The dwellings are from 61 to 98 years old. The comparables each have a basement, one of which has finished area. Four comparables have central air conditioning. Each comparable has one or two fireplaces and a garage ranging in size from 214 to 546 square feet of building area. The comparables have land assessments ranging from \$62,080 to \$122,301 or from \$4.06 to \$8.09 per square foot of land area and improvement assessments ranging from \$68,957 to \$126,622 or from \$22.68 to \$46.24 per square foot of living area.

The appellant's comparables #1 through #4 sold from December 2021 to February 2024 for prices ranging from \$553,181 to \$660,000 or from \$188.70 to \$241.14 per square foot of living area including land.

The appellant argued that the actual square footage of the house is 2,773 and the garage is 323 square feet of building area. The appellant also argued that the subject property is located on a private road and lacks some services, such as snow plowing and a maintained street, and approximately 9,078 square feet of the subject property is in the Ravine (unusable). The appellant did not provide any documentary evidence in support of these claims. The appellant contends that an accurate value for the subject is \$715,002, based on the actual square footage of the house, the comparables, and the reality that living on a private road in Highland Park decreases the value of a home.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$289,313. The subject's assessment reflects a market value of \$868,026 or \$284.79 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.⁴ The subject has a land assessment of \$110,867 or \$6.08 per square foot of land area and an improvement assessment of \$178,446 or \$58.55 per square foot of living area.

² The basis of the appellant's original appeal petition is marked "comparable sales" and subsequent to the original filing the appellant submitted an appeal petition with the basis of the appeal marked as "assessment equity." Based on the comparables submitted by both parties, the Board will analyze this appeal for both overvaluation and assessment inequity.

³ The first grid analysis included sales information on four comparables and the second grid included assessment data on the four original comparables as well as two additional comparables.

⁴ 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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties that have the same assessment neighborhood code as the subject and are located from .20 to .58 of a mile from the subject property.⁵ The comparables have sites that range in size from 10,465 to 23,076 square feet of land area. The comparables are improved with 1.75-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,517 to 3,242 square feet of living area. The dwellings are from 65 to 86 years old. Each comparable has a basement with finished area, central air conditioning, one to four fireplaces and a garage ranging in size from 380 to 462 square feet of building area. The comparables have land assessments that range from \$81,284 to \$139,842 or from \$6.06 to \$7.90 per square foot of land area and improvement assessments ranging from \$162,082 to \$193,047 or from \$56.61 to \$76.70 per square foot of living area. The comparables sold from June 2022 to March 2023 for prices ranging from \$948,200 to \$1,305,000 or from \$376.72 to \$471.97 per square foot of living area, including land.

The board of review also submitted exterior photographs of the subject property with a handwritten notation on the first photograph that read “at time of sale.” Also included with the submission is a City of Highland Park building permit that was issued for an “interior gut and addition” of the subject property.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends, in part, 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.

The record contains ten assessment comparables submitted by parties for the Board's consideration.

With respect to the improvement assessment, the Board has given less weight to the appellant's comparables #2 through #6 due to their lack of central air conditioning and/or basement finish, both features of the subject. Additionally, the appellant's comparable #5 has a larger dwelling size when compared to the subject. The Board has given reduced weight to board of review comparable #3 due to its smaller dwelling size when compared to the subject. The Board finds the appellant's comparable #1, along with board of review comparables #1, #2 and #4 have

⁵ The Board has given no weight to board of review comparable #4 identified as parcel number 17-31-302-069 depicted in the additional grid analysis presented by the board of review. The Board finds this board of review comparable was not presented on PTAB's prescribed forms as required by Section 1910.80 of the rules of the Property Tax Appeal Board. Therefore, pursuant to the Board's strict application of section 1910.80, as articulated in Standing Order No. 2, this property is given no weight in this analysis.

basement finish, like the subject and are similar to the subject in location, dwelling size and some features. The comparables have improvement assessments ranging from \$126,554 to \$183,542 or from \$46.24 to \$60.05 per square foot of living area. The subject property has an improvement assessment of \$178,446 or \$58.55 per square foot of living area, which falls within the range of the best comparables in this 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. Therefore, a reduction in the subject's improvement assessment is not warranted.

With respect to the subject's land assessment, the Board has given less weight to the appellant's comparables #2, #3, #5 and #6, as well as board of review comparable #1 which are less similar to the subject in site size than are the other comparables in the record. The Board finds the appellant's comparables #1 and #4, as well as board of comparables #2, #3 and #4 are more similar to the subject in site size. These five comparables have land assessments that range from \$67,539 to \$139,842 or from \$4.06 to \$7.77 per square foot of land area. The subject has a land assessment of \$110,867 or \$6.08 per square foot of land area, which falls within the range established by the most similar comparables in the record. After considering adjustments to the best comparables for differences in land size, the Board finds the subject's land assessment is supported.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land and improvement were inequitably assessed and a reduction in the subject's assessment, based on assessment uniformity, is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation as an alternative basis of the appeal. 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.

The record contains eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2, #3 and #4, which lack basement finish and/or central air conditioning, both features of the subject. The Board has also given less weight to board of review #3 due to its smaller dwelling size, when compared to the subject. The Board finds the appellant's comparable #1, along with board of review comparables #1, #2 and #4 have basement finish and central air conditioning, like the subject and are similar to the subject in location, dwelling size and some features. These four properties sold from June 2022 to December 2023 for prices ranging from \$660,000 to \$1,305,000 or from \$241.14 to \$471.97 per square foot of living area, including land. The subject's assessment reflects an estimated market

value of \$868,026 or \$284.79 per square foot of living area including land, which falls at the lower end of the range of the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is justified based on overvaluation.

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 15, 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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