



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

APPELLANT: Helen Psihos
DOCKET NO.: 07-03493.001-R-1
PARCEL NO.: 07-30-205-007

The parties of record before the Property Tax Appeal Board are Helen Psihos, the appellant, by attorney Brian S. Maher of Weis, DuBrock & Doody, Chicago, Illinois; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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: \$ 13,152
IMPR.: \$ 57,328
TOTAL: \$ 70,480

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of split-level single family dwelling with 1,168 square feet of above ground living area. The home was constructed in 1967 and has a wood siding exterior. Features of the property include 580 square feet of lower level finished area and a 528 square foot detached garage. The property is located in Grayslake, Warren Township, Lake County.

The appellant contends unequal treatment in the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on three comparable properties improved with split-level dwellings that range in size from 1,056 to 1,232 square feet of above ground living area. The comparable dwellings were constructed from 1962 to 1968. The comparables have lower level finished areas ranging in size from 300 to 510 square feet. One comparable has central air conditioning and one comparable has a detached garage with 440 square feet. The comparables have improvement assessments ranging from \$44,133 to \$50,746 or from \$41.19 to \$42.12 per square foot of above ground living area. The appellant's attorney stated the subject's improvement

assessment is \$49.08 per square foot of above ground living area. Counsel also argued the comparables have an average assessment of \$41.70 per square foot and requested the subject's improvement assessment be reduced to \$41.70 per square foot of living area or \$48,705.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$70,480 was disclosed. The subject has an improvement assessment of \$57,328 or \$49.08 per square foot of above ground living area. To demonstrate the subject was equitably assessed, the board of review presented descriptions and assessment information on four comparable properties consisting of split-level dwellings that range in size from 1,138 to 1,170 square feet of above ground living area. The dwellings were constructed from 1963 to 1977. The comparables have lower level finished areas ranging in size from 468 to 598 square feet. Three comparables have central air conditioning, two comparables have one fireplace and each comparable has a garage ranging in size from 390 to 528 square feet. These properties have improvement assessments ranging from \$59,215 to \$63,728 or from \$52.03 to \$55.19 per square foot of living area.

The board of review also submitted information on two comparable sales consisting of split-level dwellings that have 1,032 and 1,218 square feet of above ground living area. The dwellings were constructed in 1968 and 1969. The comparables have lower level finished areas of 567 and 600 square feet. Each comparable has central air condition and detached garages of 440 and 528 square feet. These properties sold in June 2006 and August 2006 for prices of \$215,500 and \$222,500 or \$176.93 and \$215.60 per square foot of above ground living area. The board of review indicated the subject's assessment reflects a market value of \$211,461 or \$181.05 per square foot of above ground living area. Based on this evidence, the board of review requested the subject's assessment be sustained.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the comparables submitted by the appellant and board of review equity comparables #1 and #2 were most similar to the subject in age. These comparables were also similar to the

subject in style and features. These comparables had improvement assessments ranging from \$41.19 to \$54.47 per square foot of above ground living area. The subject's improvement assessment of \$49.08 per square foot of above ground living area is within the range established by the most similar comparables in the record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

As a final point, the Board finds the board of review submitted information on two comparable sales that also indicated the subject's assessment is reflective of the property's market value.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn P. Lerbis

Member

DISSENTING: _____

C E R T I F I C A T I O N

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 23, 2010

Allen Castrovillari

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 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 the subsequent year 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.

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.