



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

APPELLANT: Nicholas Karras  
DOCKET NO.: 10-02939.001-R-1  
PARCEL NO.: 15-13-201-045

The parties of record before the Property Tax Appeal Board are Nicholas Karras, the appellant, by attorney Edward P. Larkin, of Edward P. Larkin, Attorney at Law in Des Plaines; 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:** \$102,733  
**IMPR.:** \$197,613  
**TOTAL:** \$300,346

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 2010 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 one-story dwelling of brick construction with 3,698 square feet of living area.<sup>1</sup> The dwelling was constructed in 1996. Features of the home include

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<sup>1</sup> The board of review grid analysis lists the story height of the subject as 2.0 with only 238 square feet on the second floor. The first floor contains 3,460 square feet.

a full unfinished basement, central air conditioning, a fireplace and a 782 square foot attached garage. The property has a 33,653 square foot site and is located in Lake Forest, Vernon Township, Lake County.

The appellant contends assessment inequity and a contention of law as the bases of the appeal. The appellant did not challenge the subject's land assessment. The appellant did not submit any equity comparables to support the assessment equity argument.

For the legal contention, counsel for the appellant submitted a brief and argued that the subject's 2011 assessment was reduced and therefore the subject's 2010 assessment should be reduced citing Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 322 N.E.2d 833 (1974) and 400 Condominium Association v. Tully, 79 Ill.App.3d 686, 398 N.E.2d 951 (1<sup>st</sup> Dist. 1979), as authority for that proposition.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$300,346. The subject property has an improvement assessment of \$197,613 or \$53.44 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same neighborhood as the subject property.

The comparables are improved with one-story dwellings of brick or brick and frame exterior construction and were built from 1988 to 1997. Features include full or partial basements, central air conditioning, one to three fireplaces and attached garages ranging from 667 to 950 square feet of building area. Comparable #1 has a 1,938 square foot finished basement. The dwellings range from 3,034 to 4,103 square feet of living area and have improvement assessments that range from \$193,349 to \$215,110 or from \$48.73 to \$70.64 per square foot of living area.

In rebuttal, the appellant stated the subject's actual amount of living area is 3,460 square feet and 238 square feet on the second floor is not living area. The county's property record card has a total living area of 3,698 square feet. The appellant did not submit any documentation to support claim.

#### Conclusion of Law

The appellant's argument was founded on a contention of law based on Hoyne and 400 Condominium Association, [citations

omitted]. The appellant contends the subject's 2010 assessment should be reduced because the 2011 assessment was lower than the 2010 assessment. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case conducted under this Act by an agency shall be the preponderance of the evidence. (5 ILCS 100/10-15)

The Board finds the appellant's contention of law referencing Hoyne and 400 Condominium Association, [citations omitted] is without merit. The Board finds in the recent decision of Moroney & Co. v. Property Tax Appeal Board, 2013 IL App (1<sup>st</sup>) 120493, 2 N.E.3d 522, the Court at ¶46 stated it did not perceive Hoyne and 400 Condominium Association as standing for the proposition that "subsequent actions by assessing officials are fertile grounds to demonstrate a mistake in a prior year's assessments." In Moroney, the Court wrote in pertinent part:

... in each of those unique cases, which are confined to their facts, there were glaring errors in the tax assessments -- in Hoyne, the assessment was increased on a property from \$9,510 to \$246,810 in one year even though no changes or improvements to the property had occurred (Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 89, 322 N.E.2d 833), and in 400 Condominium, assessments on a garage were assessed separately from the adjoining condominium in violation of the Condominium Property Act (400 Condominium, 79 Ill.App.3d at 691, 35 Ill. Dec 1, 398 N.E.2d 951). Here, based upon the evidence that was submitted, there is no evidence that there was an error in the calculation of the 2005 assessment. Rather, the record shows that the 2005 assessment was properly calculated based on the market value of the property. Moroney, 2013 IL App (1<sup>st</sup>) at ¶46.

Similarly in the instant appeal, the Property Tax Appeal Board finds there were no unusual circumstances present in this appeal relative to the establishment of the subject's assessment for the 2010 tax year. Furthermore, the evidence disclosed 2011 was the beginning of a new general assessment period and the subject's 2011 assessment was calculated based on a sales analysis reflecting changes in the market and not based on correcting glaring errors or a violation of the Property Tax Code.

The board of review submitted four equity comparables to support their position. The Board finds the comparables submitted by

board of review were similar to the subject in location, age, building size, exterior construction and features. The comparables have improvement assessments ranging from \$193,349 to \$215,110 or from \$48.73 to \$70.64 per square foot of living area. The subject has an improvement assessment of \$197,613 or \$53.44 per square foot of living area, which is within the range established by the only comparables in this record. After considering adjustments and differences 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 on this basis.

In conclusion, the Board finds the appellant has failed to prove the subject's assessment was incorrect by clear and convincing evidence. The Board also finds the subject's assessment as determined by the board of review, which was supported by equity comparables, is correct and no reduction is 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: August 22, 2014

*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.