



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

APPELLANT: Aleksandr Gershengorn
DOCKET NO.: 15-02816.001-R-1
PARCEL NO.: 10-22-303-002

The parties of record before the Property Tax Appeal Board are Aleksandr Gershengorn, 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: \$36,849
IMPR.: \$127,253
TOTAL: \$164,102

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 2015 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 two-story dwelling of wood exterior construction with 3,435 square feet of living area. The dwelling was constructed in 2001. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 740 square foot attached garage. The property has a 12,176 square foot site that backs up to a golf course and is located in Ivanhoe, Freemont Township, Lake County.

The appellant contends overvaluation and inequity as the bases of the appeal. In support of the overvaluation and inequity argument, the appellant submitted three comparables located within 1.10 miles from the subject property. The comparables consist of two-story dwellings that were built from 1997 to 2003. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 3,237 to 3,762 square feet of living area and are situated on sites that contain from 10,860 to 21,780 square feet of land area. Comparable #1 sold in October 2014 for \$470,000 or \$133.52 per square foot of living area

including land. The comparables have improvement assessments ranging from \$101,213 to \$123,785 or from \$26.90 to \$35.28 per square foot of living area. The appellant submission included a brief asserting that the subject's improvement had numerous structural/facial defects which reduce the market value and resell price of the subject property. The appellant also argued that the property quality grade should not be "Excellent"; rather it should be corrected to "Good." Based on this evidence, the appellant requested the total assessment be reduced to \$148,315 which would reflect a market value of approximately \$444,945.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$164,102. The subject's assessment reflects an estimated market value of \$494,581 or \$143.98 per square foot of living area including land when applying Lake County's 2015 three-year average median level of assessment of 33.18% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .20 of a mile from the subject property. The comparables consist of two-story dwellings that were built from 1994 to 2006. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 3,023 to 3,770 square feet of living area and are situated on sites that contain from 10,018 to 13,068 square feet of land area. Three of the comparables back up to a golf course. The comparables sold from February 2013 to December 2014 for prices ranging from \$515,000 to \$720,000 or from \$170.36 to \$190.98 per square foot of living area including land. The comparables have improvement assessments ranging from \$123,102 to \$163,544 or from \$40.72 to \$43.94 per square foot of living area. The board of review submission included property record cards for the subject and its four comparable sales. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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 warranted.

The parties submitted five suggested comparable sales for the Board's consideration. The Board gave little weight to the appellant's comparable #1 due to its interior lot when compared to the subject's golf course lot. The Board also gave less weight to the board of review's comparable #4 due to its 2013 sale date, which is less proximate in time to the January 1, 2015 assessment date.

The Board finds the best evidence of market value in the record to be the remaining three board of review comparables. These comparables sold more proximate in time to the January 1, 2015 assessment date and were similar to the subject in location, age, dwelling size, design and/or features. These properties sold from January to December 2014 for prices ranging from \$575,000 to \$720,000 or from \$180.38 to \$190.98 per square foot of living area including land. The subject's assessment reflects a market value of \$494,581 or \$143.98 per square foot of living

area, including land, which falls well below the range established by the best comparables in this record. Based on this evidence the Board finds the subject is not overvalued and a reduction in the assessment is not justified.

The taxpayer also 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 information on a total of seven suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables and the board of review's comparable #4 as these homes did not back up to a golf course like the subject property. The Board finds the board of review's comparables #1 through #3 are similar when compared to the subject in location, age, dwelling size, design and other features. These comparables had improvement assessments that ranged from \$41.14 to \$43.48 per square foot of living area. The subject's improvement assessment of \$37.05 per square foot of living area falls below the range established by the comparables in this record. Based on this record the Board finds the appellant did not demonstrate by 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.



Chairman



Member



Acting 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: August 18, 2017



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.