



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

APPELLANT: Dmitry Sukenik
DOCKET NO.: 15-03080.001-R-1
PARCEL NO.: 16-16-303-058

The parties of record before the Property Tax Appeal Board are Dmitry Sukenik, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$109,204
IMPR.: \$346,807
TOTAL: \$456,011

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 brick exterior construction with 5,822 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 1,002 square foot garage. The property has a 33,511 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a Restricted Appraisal Report estimating the subject property had a market value of \$1,225,000 as of January 1, 2015. The appraisal was prepared by Pamela Sonshine, a certified residential real estate appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using three comparable sales located from .78 to .93 of a mile from the subject property. The comparables consist of a 1.5-

story and two, 2.0-story dwellings that range in age from 7 to 24 years old. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 5,234 to 6,558 square feet of living area and are situated on sites that contain from 19,305 to 43,560 square feet of land area. The comparables sold from January to June of 2014 for prices ranging from \$1,150,000 to \$1,225,000 or from \$175.36 to \$234.05 per square foot of living area including land. The appraiser made adjustments to each comparable for differences from the subject property to arrive at adjusted prices ranging from \$1,115,100 to \$1,228,500. The appellant requested the total assessment be reduced to \$408,293 which would reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$456,011. The subject's assessment reflects an estimated market value of \$1,374,355 or \$236.06 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 from .11 to 1.12 miles from the subject property. The comparables consist of a 1.0-story and three, 2.0-story dwellings that were built from 1991 to 2009. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 4,716 to 6,996 square feet of living area and are situated on sites that contain from 18,705 to 43,560 square feet of land area. The comparables sold from November 2014 to March 2015 for prices ranging from \$1,375,000 to \$2,400,000 or from \$241.69 to \$343.05 per square foot of living area including land. Board of review sale #4 was the same comparable as the appellant's appraisal comparable #3.

The board of review submission included property record cards for the subject and its four comparable sales and a memo asserting that the appraisal comparables were located outside of the subject's "Reserves of Highland Park" development. The memo also asserted that appraisal comparable #2 was built in 1950, and has an effective age of 1975 and appraisal comparable #3 is 14 years older than the subject. The submission also included a Multiple Listing Service sheet (MLS) for appraisal comparable #3 disclosing that the comparable was remodeled and sold in 2015 for \$1,585,000. 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.

In support of the overvaluation argument, the appellant submitted a restricted appraisal report prepared by Pamela Sonshine. The Board gives the estimate of value contained in this appraisal report no weight. As provided in the Uniform Standards of Professional Appraisal Practice, a

restricted appraisal report is for client use only. (See Advisory Opinion 11 (AO-11), Uniform Standards of Professional Appraisal Practice, 2002 Edition, The Appraisal Foundation, p. 146; Uniform Standards of Professional Appraisal Practice and Advisory Opinions, 2006 Edition, The Appraisal Foundation, p. 137. See also Standard Rule 2-2(c), Uniform Standards of Professional Appraisal Practice, 2002 Edition, The Appraisal Foundation, p. 27; and Uniform Standards of Professional Appraisal Practice and Advisory Opinions, 2006 Edition, The Appraisal Foundation, p. 28, explaining that a Restricted Use Appraisal is for client use only). This type of report is not intended to be used by parties other than the client. Based on this consideration, the Property Tax Appeal Board finds the appellant did not submit sufficient credible evidence to challenge the correctness of the assessment for tax year 2015.

The board of review submitted four suggested sales for the Board's consideration with one comparable common to both parties. The Board gave less weight to the board of review's comparables #1 and #3 due to their dissimilar dwelling design or smaller land size when compared to the subject property.

The Board finds the best evidence of market value in the record to be the board of review's comparables #2 and #4. These comparables sold proximate in time to the January 1, 2015 assessment date and were similar to the subject in location, age, dwelling size, design, exterior construction and features. These properties sold in February or March of 2015 for prices of \$1,585,000 and \$2,400,000 or \$241.69 to \$343.05 per square foot of living area including land. The subject's assessment reflects a market value of \$1,374,355 or \$236.06 per square foot of living area, including land, which falls below 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.

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



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: September 22, 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 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

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