



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

APPELLANT: Vladimir Andrianov
DOCKET NO.: 15-04394.001-R-1
PARCEL NO.: 15-29-207-014

The parties of record before the Property Tax Appeal Board are Vladimir Andrianov, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$22,914
IMPR.: \$77,389
TOTAL: \$100,303

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 is improved with a two-story dwelling of wood siding exterior construction with 1,716 square feet of living area. The dwelling was constructed in 1982. Features of the home include a basement, central air conditioning, one fireplace and an attached garage with 399 square feet of building area.¹ The property has a 7,200 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement and overvaluation as the bases of the appeal. In support of the assessment inequity argument the appellant submitted information on 36 equity comparables improved with two-story dwellings each with 1,855 square feet of living area. The dwellings were constructed from 1975 to 1978. Nineteen

¹ The board of review indicated that an older Multiple Listing Service listing sheet for the subject property indicated the property had a basement that was partially finished with a recreation room and bedroom.

of the comparables were described as having basements. The appellant provided no other information with respect to the features each of the comparables may have had. The appellant reported the comparables have improvement assessments that range from \$72,010 to \$80,395 or from \$38.82 to \$43.34 per square foot of living area. The appellant asserted the subject's improvement assessment of \$45.10 per square foot of living area is \$3.24 per square foot higher than the median of the comparables of \$41.86 per square foot of living area.

With respect to the overvaluation argument the appellant provided information on five comparable sales improved with two-story dwellings that ranged in size from 1,716 to 2,048 of living area. The dwellings were constructed from 1975 to 1983. Two comparables have basements that are partially finished, one comparable has a fireplace and each comparable has a garage ranging in size from 400 to 462 square feet of building area. The comparables sold from June 2014 to April 2015 for prices ranging from \$247,609 to \$322,500 or from \$131.84 to \$173.85 per square foot of living area, including land. The appellant's analysis included adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$241,634 to \$284,763.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$60,655 and the total assessment be reduced to \$83,569.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,303. The subject's total assessment reflects a market value of \$302,300 or \$176.17 per square foot of living area, including land, when using the 2015 three-year median level of assessments for Lake County of 33.18% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$77,389 or \$45.10 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on seven comparables improved with two-story dwellings that range in size from 1,703 to 1,855 square feet of living area. The dwellings were constructed from 1975 to 1983. Six of the comparables have basements with five of those being partially finished, each comparable has central air conditioning, three comparables each have one fireplace and each comparable has garage ranging in size from 399 to 462 square feet of building area. Each comparable has the same assessment neighborhood code as the subject property. Six of the comparables sold from April 2013 to October 2015 for prices ranging from \$320,000 to \$374,000 or from \$173.85 to \$217.95 per square foot of living area, including land. Board of review comparable #5 is the same property as appellant's equity comparable #29 and appellant's comparable sale #4.

With respect to assessment equity, the comparables provided by the board of review have improvement assessments ranging from \$72,057 to \$82,965 or from \$38.84 to \$47.67 per square foot of living area.

In rebuttal the board of review asserted that appellant's sale #1 sold in an "as is" condition and was a foreclosure; comparables #2 and #3 are located outside the subject's development; comparable #2 sold "as is" and "needs work" as per the Multiple Listing Service (MLS) listing sheet; and comparable #5 sold needing some "TLC" as per the MLS listing sheet.

The board of review requested the subject's assessment be sustained.

In rebuttal appellant's counsel stated that section 16-183 of the Property Tax Code (35 ILCS 200/16-183) provides that the Property Tax Appeal Board is to consider compulsory sales. The appellant's counsel also asserted that four of equity comparables provided by the board of review support an assessment reduction.

Conclusion of Law

The taxpayer 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 on this basis.

The record contains 42 comparables submitted by the parties to support their respective positions with one comparable common to both parties. The finds the best evidence of assessment equity to be board of review comparables #2, #3 and #4 as these comparables were improved with dwellings most similar to the subject property in style, size, age and features. These comparables had improvement assessments that ranged from \$80,611 to \$81,183 or from \$46.17 to \$47.67 per square foot of living area. The subject's improvement assessment of \$77,389 or \$45.10 per square foot of living area falls below the range established by the best comparables in this record. The Board gave less weight to the remaining comparables in the record due to differences from the subject property in size and/or features.

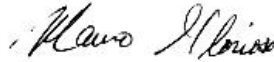
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 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.

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

The appellant also argued overvaluation 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 and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of market value to be appellant's comparable sale #4 and board of review comparable sales #2, #4, #5, and #7. Appellant's sale #4 was the same property as board of review sale #5. These comparables had varying degrees of similarity to the subject property with board of review sales #2 and #4 being most similar to the subject in size and age. These comparables sold proximate in time to the assessment date for prices ranging from \$322,500 to \$374,000 or from \$173.85 to \$217.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$302,300 or \$176.17 per square foot of living area, including land, which is below the overall price range but within the range on a square foot basis established by the best comparable sales in this record. Less weight was given board of review sale #3 as the property did not sell proximate in time to the assessment date. Less weight was given board of review sale #6 and appellant's sales #1, #2, and #3 due to the lack of basements and, with respect to appellant's comparable #1, differences from the subject in size. Less weight was given appellant's sale #5 due to differences from the subject in size. Based on this evidence the Board finds a reduction in the subject's assessment is not 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(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: October 20, 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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