



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

APPELLANT: Leon Sagalchik  
DOCKET NO.: 16-01556.001-R-2  
PARCEL NO.: 16-36-206-002

The parties of record before the Property Tax Appeal Board are Leon Sagalchik, 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:** \$234,658  
**IMPR.:** \$594,415  
**TOTAL:** \$829,073

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 2016 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 stone construction containing 7,866 square feet of living area. The dwelling is 8 years old. Features of the home include a finished basement, central air conditioning, two fireplaces, an in-ground pool and a 1,566 square foot garage. The subject's site is approximately 1.34 acres in size and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Vlad Shneyderman estimating the subject property had a market value of \$1,850,000 as of August 19, 2016. The appraiser used the sales comparison approach in determining the final opinion of value for the subject. The appraiser used three comparables located from .22 to .81 of a mile from the subject. The comparables had features with varying degrees of similarity to the subject. They ranged in size from 7,383 to 7,745 square feet of living area and ranged in age from 25 to 75 years old with each having an

effective age of 5 years. In the appraisal, the appraiser states “according to the MLS (MRED) listings all comparables were updated and remodeled to the similar condition as the subject was. Therefore, no adjustments were made for actual age and condition.” The comparables sold from July 2015 through April 2016 for prices ranging from \$1,750,000 to \$2,200,000 or from \$226 to \$286 per square foot of living area including land, rounded. The appraiser made adjustments to the comparables to account for differences with the subject in living area, room count and bedrooms. After adjustments, the comparables market values ranged from \$1,746,100 to \$2,013,300 or from \$225 to \$261 per square foot of living area including land, rounded.

Based on this evidence, the appellant requested the total assessment be reduced to \$616,605 or a market value of approximately \$1,850,000 or \$235 per square foot of living area including land, rounded, at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$829,073. The subject's assessment reflects a market value of \$2,500,220 or \$318 per square foot of living area, rounded, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

With respect to the appellant's appraisal evidence, the board of review submitted a grid analysis of the appraiser's comparables citing differences with the subject in site sizes and ages of the dwellings for which the appraiser made no adjustments. The board of review also disclosed appraisal comparable #3 sold without a kitchen and submitted an MLS Listing Sheet which described the property as “kitchen has been removed, sold without kitchen.” The MLS Listing sheet also indicates the property has “most floors refinished” and “interior freshly painted.” The board of review also notes with regard to comparable #3 that the buyer “demo’d part of the house after its sale” and “secured a \$2,000,000 new construction permit.”

In support of the subject's assessment, the board of review submitted information on five comparable sales. These comparables are described as two-story or three-story dwellings of brick, stone or frame construction. The comparables were built from 1992 to 2006 and range in size from 5,461 to 8,082 square feet of living area. They feature basements, four with finished areas, central air conditioning, 2-5 fireplaces and garages that range in size from 845 to 1,066 square feet of building area. Two comparables feature in-ground pools. The comparables are located from .39 of a mile to 2.89 miles from the subject. These comparables sold from June 2014 to October 2015 for prices ranging from \$1,977,500 to \$3,500,000 or from \$293 to \$433 per square foot of living area including land, rounded.

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.

Initially, the Board finds none of the comparables submitted by either party were particularly similar to the subject.

The appellant submitted an appraisal estimating the subject property had a market value of \$1,850,000 as of August 19, 2016. The Board gave little weight to the final opinion of value found in the appraisal report based on several factors. Two of the comparables were significantly older than the subject but no adjustments were made based on age. The appraiser claimed the comparables had effective ages of 5 years old and stated in the appraisal "according to the MLS (MRED) listings all comparables were updated and remodeled to the similar condition as the subject was. Therefore, no adjustments were made for actual age and condition." The Board finds no mention of renovation or remodeling in the MLS Listing Sheet for comparable #3 submitted by the board of review, only refinished floors and fresh paint. The appraiser did not disclose that comparable #3 sold without a kitchen yet described the comparable as in "very good" condition. These issues call into question the credibility of the final opinion of value in the appraisal report. The Board will, however, consider the raw sales submitted by both parties in its analysis.

The Board gave less weight to the appraisal comparables #1 and #3 and board of review comparables #2, #4 and #5 based on their older ages, distances from the subject, style and/or sale dates from 2014 which are less indicative of market value as of the subject's assessment date of January 1, 2016. Despite their smaller dwelling and site sizes and/or dissimilar features, the Board finds the best evidence of market value in the record to be appraisal comparable #2 and board of review comparables #1 and #3. These comparables were most similar to the subject in location, style, age and exterior construction. They sold from June to October 2015 for prices ranging from \$1,750,000 to \$2,391,750 or from \$226 to \$380 per square foot of living area including land, rounded. The subject's assessment reflects a market value of \$2,500,220 or \$318 per square foot of living area, land included, rounded, which is within the range established by the best comparables in the record on a per square foot basis and appears to be particularly well supported by appraisal sale #2 given adjustments for age and site size. Additionally, the total market value is slightly higher than the comparables' market value but this is logical given the subject's larger dwelling size. Based on this evidence the Board finds 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: \_\_\_\_\_

May 15, 2018



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

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Leon Sagalchik  
691 Wake Robin Lane  
Highland Park, IL 60035

COUNTY

Lake County Board of Review  
18 North County Street  
7th Floor  
Waukegan, IL 60085