



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

APPELLANT: Sergey & Irene Beckov
DOCKET NO.: 16-02659.001-R-1
PARCEL NO.: 15-14-402-022

The parties of record before the Property Tax Appeal Board are Sergey & Irene Beckov, the appellants; 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: \$66,828
IMPR.: \$104,243
TOTAL: \$171,071

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a tri-level style dwelling with a wood siding exterior built in 1966. The dwelling has 2,813 square feet of living area with features that include central air conditioning, two fireplaces and a two-car attached garage with 578 square feet of building area. The property has a 20,000 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales improved with one, tri-level dwelling and two, two-story dwellings that range in size from 2,812 to 3,173 square feet of living area. The homes were built from 1966 to 1972. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 460 to 594 square feet of building area. The sales occurred in July 2016 and November 2016 for prices ranging from \$340,000 to \$483,000 or

from \$340,000 to \$483,000 or from \$107.15 to \$171.76 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to \$155,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$171,071. The subject's assessment reflects a market value of \$515,896 or \$183.40 per square foot of living area, 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.

The board of review noted the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year in Docket No. 15-03021.001-R-1 year in which the subject's assessment was reduced to \$159,984. The board of review indicated that 2015 was the first year of the general assessment cycle in Vernon Township where the subject property is located. It further explained that the equalization factor for Vernon Township for 2016 was 1.0693. The board of review explained that pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the equalization factor was applied to the 2015 assessment as determined by the Property Tax Appeal Board to arrive at the 2016 assessment of \$171,071. Based on this evidence the board of review requested the assessment be sustained.

Conclusion of Law

The appellants contend 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is not warranted.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket No. 15-03021.001-R-1 in which a decision was issued reducing the subject's assessment to \$159,984. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2015 and 2016 tax years are in the same general assessment period and an equalization factors of 1.0693 was applied in Vernon Township in 2016. Furthermore, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified

upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board's assessment as established by decision for the 2015 tax year should be carried forward through the 2016 tax year subject only to the equalization factor applied 2016, which is what is reflected by the final decision issued by the Lake County Board of Review. The Board finds the 2016 assessment established by the board of review follows the dictates of section 16-185 of the Property Tax Code. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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. 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

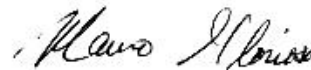
Member

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: November 19, 2019



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

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