



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

APPELLANT: Aleksandr Kaganer  
DOCKET NO.: 16-03236.001-R-1  
PARCEL NO.: 14-15-207-008

The parties of record before the Property Tax Appeal Board are Aleksandr Kaganer, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$29,529  
**IMPR.:** \$22,799  
**TOTAL:** \$52,328

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 one-story dwelling of frame exterior construction with 970 square feet of living area. The dwelling was constructed in 1954. Features of the home include central air conditioning and a 702 square foot attached garage. The property has a 10,700 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from .28 to .44 of a mile from the subject property. The comparables are described as one-story dwellings of frame exterior construction ranging in size from 939 to 1,144 square feet of living area. The dwellings were constructed from 1937 to 1956. One comparable has central air conditioning, one comparable has a fireplace and two comparables have a garage containing 396 or 400 square feet of building area. The comparables have sites ranging in size from 6,098 to 12,800 square feet of land area.

The comparables sold from April 2014 to July 2014 for prices ranging from \$125,000 to \$157,000 or from \$109.27 to \$150.96 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,328. The subject's assessment reflects a market value of \$157,805 or \$162.69 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.

In rebuttal, the board of review submitted a grid analysis for appellant's comparables and Multiple Listing Service (MLS) sheets for comparables #1 and #2. The grid analysis indicates comparable sale #1 has no central air conditioning, smaller garage, sold "as is" and "must see to appreciate potential" per MLS, comparable #2 has no central air conditioning, smaller garage, sold "as is" and needs updating per MLS, and comparable #3 has smaller lot, fireplace and no garage.

In support of the subject's assessment, the board of review submitted information on four comparable sales located from 1.61 to 1.88 miles from the subject property. The comparables are improved with one-story dwellings of frame exterior construction containing 1,155 or 1,305 square feet of living area. The dwellings were constructed in 1970 or 1971. The comparables have central air conditioning and a garage containing 460 or 462 square feet of building area. The comparables have sites ranging in size from 8,906 to 9,472 square feet of land area. The comparables sold from April 2014 to December 2015 for prices ranging from \$193,000 to \$250,000 or from \$167.10 to \$191.57 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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 Board finds the parties submitted seven suggested comparable sales for consideration. The Board gave less weight to appellant's comparable #3 based on its older age. The Board gave less weight to the comparables submitted by board of review based on their location in a different neighborhood which is over 1.6 miles from the subject property and their dissimilar age when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparables #1 and #2 which are located in the same neighborhood when compared to the subject. Comparable #1 has larger dwelling size than the subject but is inferior to the subject in condition, central air conditioning and garage size. Comparable #2 is inferior to the subject in condition, central air conditioning and garage size. The comparables sold in June 2014 and July 2014 for prices of

\$125,000 and \$126,900 or \$109.27 and \$150.96 per square foot of living area, including land. The subject's assessment reflects a market value \$157,805 or \$162.69 per square foot of living area, including land which falls above the most similar comparable sales in this record. However, after considering upward adjustments to the comparables for differences such as condition, central air conditioning and smaller garage size, when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's assessment is 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: February 13, 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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APPELLANT

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COUNTY

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