



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

APPELLANT: Aleksandr Gershengorn
DOCKET NO.: 16-04139.001-R-1
PARCEL NO.: 10-22-303-002

The parties of record before the Property Tax Appeal Board are Aleksandr Gershengorn, 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: \$ 39,307
IMPR.: \$132,454
TOTAL: \$171,761

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 dryvit and wood siding exterior construction with 3,435 square feet of living area. The dwelling was constructed in 2001. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 740 square foot attached garage. The property has a 12,176 square foot site that backs up to a golf course and is located in Ivanhoe, Fremont Township, Lake County.

The appellant contends both overvaluation and inequity as the bases of the appeal. In support of these arguments, the appellant submitted evidence concerning three comparables located within .7 of a mile from the subject property. There is assessment data for each of the comparables and data on the December 2016 sale of comparable #1.

The comparable parcels range in size from 14,810 to 23,522 square feet of land area and have each been improved with a two-story dwelling of brick or wood siding exterior construction.

The homes were built between 1998 and 2002 and range in size from 3,496 to 3,893 square feet of living area. Each home has a basement, one of which has finished area. Each dwelling also has central air conditioning, one or two fireplaces and features a garage ranging in size from 733 to 1,087 square feet of building area.

Comparable #1 sold in December 2016 for \$510,000 or \$145.38 per square foot of living area, including land. Each of the comparables have improvement assessments ranging from \$113,851 to \$134,620 or from \$32.45 to \$35.37 per square foot of living area. The comparable parcels have land assessments ranging from \$43,029 to \$62,983 or from \$2.68 to \$2.94 per square foot of land area.

The appellant's submission included a brief asserting that the subject's improvement had numerous structural/facial defects which reduce the market value and resale price of the subject property. The appellant also argued that the property's quality grade should not be "Excellent"; rather it should be corrected to "VGD" or "Good."

Based on this evidence and argument, the appellant requested reductions in both the land and improvement assessments of the subject property to a total assessment of \$151,817 which would reflect a market value of approximately \$455,497 or \$132.60 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$171,761. The subject property has an improvement assessment of \$132,454 or \$38.56 per square foot of living area and a land assessment of \$39,307 or \$3.23 per square foot of land area. The subject's total assessment reflects an estimated market value of \$517,976 or \$150.79 per square foot of living area, including land, when applying the 2016 three-year average median level of assessments for Lake County of 33.16% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(1)).

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties located within .217 of a mile from the subject property. Each of the comparables have assessment data and comparable #4 reflects a sale that occurred in March 2016 for \$535,000 or \$165.99 per square foot of living area, including land.

As to the subject and each of the comparables, the assessing officials report the dwellings are each deemed to be in "average" condition.

The comparable parcels each back to a golf course and range in size from 10,454 to 13,068 square feet of land area. The parcels are each improved with a two-story dwelling of brick and wood siding or dryvit, brick and stone exterior construction. The dwellings were built from 1998 to 2008 and range in size from 3,223 to 3,893 square feet of living area. Each dwelling has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 753 to 876 square feet of building area. The comparables have improvement assessments ranging from \$131,008 to \$150,355 or from \$38.62 to \$40.77 per square foot of living area. The comparables have land assessments ranging from \$33,748 to \$42,186 or \$3.23 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

Conclusion of Law

The appellant contends in part that 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 on grounds of overvaluation.

As an initial matter, proof of market value based upon comparable sales should consist of documentation of "not fewer than three recent sales" of comparable properties. (86 Ill.Admin.Code §1910.65(c)(3)). In this matter both the appellant and the board of review supplied data concerning one comparable sale.

The two sales in the record occurred in March and December 2016 for prices of \$510,00 and \$535,000 or for \$145.38 and \$165.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$517,976 or \$150.79 per square foot of living area, including land, which is supported by the only recent comparable sales evidence contained in this record. Based on this limited evidence of comparable sales, the Property Tax Appeal Board finds the subject is not overvalued and a reduction in the subject's assessment is not justified on grounds of overvaluation.

Ordinarily, property is valued based on its fair cash value (also referred to as fair market value), "meaning the amount the property would bring at a voluntary sale where the owner is ready, willing, and able to sell; the buyer is ready, willing, and able to buy; and neither is under a compulsion to do so." Illini Country Club, 263 Ill. App. 3d at 418, 635 N.E.2d at 1353; see also 35 ILCS 200/9-145(a). To the extent that the appellant contends the market value of the subject property is not accurate due to the condition of the property with needed maintenance and/or repairs to the dwelling, the appellant may wish in the future to pursue retaining an appraiser who would have the ability, if deemed appropriate, to make adjustments to comparable sales data for the condition issues of the subject property and be able to support those determinations as part of a complete appraisal report.

The taxpayer also contends assessment inequity as a 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.

The parties submitted information on a total of seven suggested comparables for the Board's consideration. As to the land inequity argument, the Board gave less weight to the appellant's comparables as there was no indication that these parcels backed up to a golf course like the subject property. The subject has a land assessment of \$3.23 per square foot of land area which is identical to the land assessments of each of the four comparable parcels presented by the board of review. Each of the board of review comparable parcels backs to a golf course like the subject parcel. Therefore, the Board finds there is no bases upon which to assert land assessment inequity on this record.

As to the improvement inequity argument, the seven comparable dwellings presented have varying degrees of similarity to the subject in age, exterior construction, foundation and features. The seven comparables had improvement assessments that ranged from \$32.45 to \$40.77 per square foot of living area. The subject's improvement assessment of \$38.56 per square foot of living area falls within the range established by the comparables in this record.

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 taxation 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 appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Based on this record the Board finds the appellant did not demonstrate by clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement 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



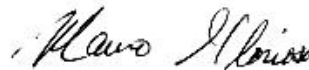
Member

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: January 21, 2020



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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