



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

APPELLANT: Igor Shtrambrand  
DOCKET NO.: 16-05140.001-R-1  
PARCEL NO.: 15-14-100-062

The parties of record before the Property Tax Appeal Board are Igor Shtrambrand, the appellant, by attorney Michael Griffin in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds a reduction 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:** \$46,557  
**IMPR.:** \$327,690  
**TOTAL:** \$374,247

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 exterior construction with 5,554 square feet of living area. The dwelling was constructed in 2008. Features of the home include a basement that is partially finished, central air conditioning, two fireplaces and two attached garages with a combined building area of 1,188 square feet. The property has a 44,867 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends assessment equity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three comparables improved with two-story dwellings of stone exterior construction ranging in size from 5,446 to 5,994 square feet of living area. The homes were built in 2007 and 2008. Each comparable has a basement with two being partially finished, central air conditioning, one or four fireplaces, and a garage ranging in size from 844 to 1,066 square feet of building area. The comparables have improvement assessments ranging from \$263,871 to \$352,481 or from \$48.45 to \$59.07 per

square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$307,928 or \$55.44 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$429,272. The subject property has an improvement assessment of \$382,715 or \$68.91 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables improved with 2-story dwellings with brick or stone exteriors ranging in size from 4,821 to 5,529 square feet of living area. The dwellings were built from 2006 to 2011. Each comparable has a basement with six having finished area, central air conditioning, three to five fireplaces and an attached garage ranging in size from 744 to 1,194 square feet of building area. The comparables have improvement assessments ranging from \$276,186 to \$354,685 or from \$55.27 to \$66.00 per square foot of living area. Board of review comparable #1 is the same property as appellant's comparable #1. The board of review requested the assessment be sustained.

### **Conclusion of Law**

The appellant 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 evidence in the record supports a reduction in the subject's assessment.

The record contains ten comparables submitted by the parties to support their respective positions, with one common comparable. Less weight is given appellant's comparable #2 and board of review comparables #2 and #3 due to the lack of finished basement area. The remaining comparables are similar to the subject in location, age, style, size and features. These comparables have improvement assessments ranging from \$55.27 to \$66.00 per square foot of living area. The subject's improvement assessment of \$68.91 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a 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: April 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

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

APPELLANT

Igor Shtrambrand, by attorney:  
Michael Griffin  
Attorney at Law  
PO Box 101082  
Chicago, IL 60610

COUNTY

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