



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

APPELLANT: Valentina Levina
DOCKET NO.: 17-02215.001-R-1
PARCEL NO.: 16-27-308-004

The parties of record before the Property Tax Appeal Board are Valentina Levina, 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: \$34,809
IMPR.: \$31,184
TOTAL: \$65,993

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 2017 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 vinyl siding exterior construction with 960 square feet of living area. The dwelling was constructed in 1952. Features of the home include a full unfinished basement, central air conditioning and a 602 square foot garage. The property has a 7,368 square foot site 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 information on three comparable sales located within 1.01-miles of the subject property. The comparables are described as one-story dwellings of vinyl siding or brick exterior construction containing either 1,137 or 1,254 square feet of living area. The dwellings were constructed in either 1951 or 1955 with reported effective ages ranging from 1955 to 1976. Each comparable has a basement, one of which has finished area. The homes each have central

air conditioning; one comparable has a fireplace; and two comparables each have a garage of either 264 or 400 square feet of building area. The comparables sold from May to July 2016 for prices of either \$184,000 or \$225,000 or for \$146.73 or \$197.89 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 \$65,993. The subject's assessment reflects a market value of \$199,074 or \$207.37 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review submitted a copy of the Multiple Listing Service data sheet for appellant's sale #1 pointing out the property was sold "as is" with \$4,000 of concessions as part of the transaction.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .894 of a mile of the subject property and where one comparable was in the same neighborhood code assigned by the assessor as the subject property. The comparables are described as one-story dwellings of brick or wood siding exterior construction ranging in size from 878 to 1,069 square feet of living area. The dwellings were constructed from 1948 to 1952. One comparable has a basement with finished area. Each comparable has central air conditioning; two comparables each have a fireplace; and two comparables have garages of either 231 or 308 square feet of building area, respectively. The comparables sold from August 2015 to June 2016 for prices ranging from \$243,000 to \$260,000 or from \$229.19 to \$296.13 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 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #1 given its considerably larger dwelling size when compared to the subject. The Board has also given reduced weight to board of review comparables #1 and #3 as these dwellings differ in foundation when compared to the subject's full unfinished basement.

The Board finds the best evidence of market value for the subject property to be appellant's comparables #2 and #3 along with the board of review comparable #2 which all have varying degrees of similarity to the subject dwelling. These three comparables are similar to the subject in age, dwelling size, design and/or other features. The comparables sold from October 2015 to

July 2016 for prices of either \$225,000 or \$260,000 or \$197.89 or \$296.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$199,074 or \$207.37 square foot of living area, including land which is supported by the best comparable sales in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and 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: 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

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