



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

APPELLANT: Andrey Ugolkov  
DOCKET NO.: 17-02780.001-R-1  
PARCEL NO.: 15-08-104-041

The parties of record before the Property Tax Appeal Board are Andrey Ugolkov, 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 **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:** \$ 31,359  
**IMPR.:** \$101,981  
**TOTAL:** \$133,340

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 two-story dwelling of wood siding exterior construction that has 2,474 square feet of living area. The dwelling was built in 1993. The home features a partial finished basement, central air conditioning, a fireplace and a 484 square foot garage. The subject property has a 12,867 square foot site. The subject property is located in Vernon Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted six comparable sales located from .14 to .79 of a mile from the subject. The comparables consist of two-story dwellings of wood siding exterior construction that were built from 1991 or 1993. The comparables have partial finished basements, central air conditioning and garages that range in size from 448 to 497 square feet of building area. Four comparables have a fireplace. The dwellings range in size from 2,396 to 2,643 square feet of living area and are situated on sites

that range in size from 7,524 to 18,707 square feet of land area. The comparables sold from January 2016 to October 2017 for prices ranging from \$320,000 to \$375,000 or from \$133.56 to \$156.51 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$143,700. The subject's assessment reflects an estimated market value of \$433,484 or \$175.22 per square foot of living area including land when applying the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted six comparable sales located from .163 to .667 of a mile from the subject.<sup>1</sup> The comparables consist of two-story dwellings of wood siding exterior construction that were built from 1989 to 1993. The comparables have partial finished basements, central air conditioning and garages that range in size from 400 to 484 square feet of building area. Three comparables have a fireplace. The dwellings range in size from 2,396 to 2,677 square feet of living area and are situated on sites that contain from 10,322 to 15,554 square feet of land area. The comparables sold from April 2016 to May 2018 for prices ranging from \$402,500 to \$425,000 or from \$153.16 to \$171.79 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 11 comparable sales for the Board's consideration, with one comparable selling twice. The Board gave less weight to comparables #3 and #6 submitted by the board of review due the fact they sold in March and May of 2018, well past the subject's January 1, 2017 assessment date to be considered indicative of market value. The Board finds the remaining nine comparables submitted by the parties are more similar when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold from January 2016 to October 2017 for prices ranging from \$320,000 to \$425,000 or from \$133.56 to \$171.79 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$433,484 or \$175.23 per square foot of living area including land, which falls above the range established by the most similar comparable sales contained in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a reduction in the subject's assessment is warranted.

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<sup>1</sup> Comparable sales #4 and #5 are the same property. Comparable #6 is the same property as appellant comparable #2 but resold in March 2018.

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.



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Chairman



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Member



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Member



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Member



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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: June 16, 2020



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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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COUNTY

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