



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

APPELLANT: Eduard Suvi & Jekaterina Aristova
DOCKET NO.: 17-03376.001-R-1
PARCEL NO.: 14-17-206-029

The parties of record before the Property Tax Appeal Board are Eduard Suvi & Jekaterina Aristova, the appellants, 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: \$27,855
IMPR.: \$45,007
TOTAL: \$72,862

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 wood siding exterior construction with 1,416 square feet of living area. The dwelling was constructed in 1975 and features a full unfinished basement. The property has a 17,072-square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellants contend both overvaluation and assessment inequity as the bases of the appeal. The appellants' appeal petition did not contest the subject's land assessment although as part of a brief, the appellants noted the recent purchases of two nearby vacant parcels with land assessments that are reportedly significantly less than the subject's land assessment. In the absence of a dispute with the subject's land assessment in the petition (86 Ill.Admin.Code §1910.30(j)), therefore these additional land comparables will not be further addressed.

In support of these arguments, the appellants submitted information on 15 comparable properties with both sales and equity data. The comparables are located from .08 of a mile to 1.76 miles from the subject property. The parcels range in size from 6,970 to 33,733 square feet of land area. The dwellings consist of eleven, one-story, two, 1.5-story and two, tri-level style dwellings of brick or wood siding exterior construction. The homes were built between 1953 and 1992 and range in size from 960 to 2,226 square feet of living area. Each dwelling has a full or partial basement, five of which have finished areas. Fourteen of the comparables have central air conditioning and six of the homes each have a fireplace. Twelve of the comparables have garages ranging in size from 352 to 580 square feet of building area. The comparables sold from September 2013¹ to October 2017 for prices ranging from \$124,400 to \$225,000 or from \$65.59 to \$151.02 per square foot of living area, including land. The comparables had improvement assessments ranging from \$19,876 to \$75,890 or from \$8.93 to \$60.06 per square foot of living area.

Within the appellants' evidence are discussions of the differences between the selected comparable properties and the subject including lot size, age, dwelling size and features such as air conditioning and garages. The appellants' analysis also seeks to analyze the assessments of the comparables to their latest sales prices to determine a "ratio" of overassessment in light of the sales.²

Based on this evidence, the appellants requested a total assessment reduction to \$58,855 which would reflect a market value of \$176,583 or \$124.71 per square foot of living area, including land, at the statutory level of assessment of 33.33%. The appellants' appeal also requested a reduced improvement assessment of \$28,000 or \$19.77 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 \$72,862. The subject's assessment reflects a market value of \$219,795 or \$155.22 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. The subject property has an improvement assessment of \$45,007 or \$31.78 per square foot of living area.

¹ There is a notation in the evidence that this comparable #15 which sold in September 2013 is presented for assessment equity purposes.

² The Board finds the proper method to calculate assessment to value ratios for ad valorem taxation purposes is by using a property's prior year's assessment divided by its arm's-length sale price. Moreover, the Board finds the appellants' analysis and interpretation of the sales ratio data is in error and is not supported. The Property Tax Appeal Board finds that it can give little credence to the appellants' arguments based on the sales ratio data. The United States Supreme Court has considered the requirements of equal treatment in the assessment process with respect to the Equal Protection Clause of the federal constitution. This type of analysis does not demonstrate the subject's assessment is not uniform or reflective of fair market value. In Allegheny Pittsburgh Coal v. Webster County, 109 S.Ct. 633 (1989), the Court held that the "Clause tolerates occasional errors of state law or mistakes in judgment when valuing property for tax purposes [citation omitted]", and "does not require immediate general adjustment on the basis of the latest market developments. In each case, the constitutional requirement is the reasonable attainment of a rough equality in tax treatment of similarly situated property owners." The courts look to the county as a whole in order to determine whether the property at issue is being assessed in accordance with the constitutional guaranty of equality and uniformity of taxation.

In support of its contention of the correct assessment, the board of review submitted information on four comparables with both sales and equity data. The comparables are located within .487 of a mile from the subject and are each located within the same neighborhood code as assigned by the assessor to the subject property. The comparable parcels range in size from 6,029 to 32,740 square feet of land area and have each been improved with a one-story dwelling of wood siding exterior construction. The dwellings were built between 1940 and 1972 and range in size from 1,204 to 1,502 square feet of living area. Each comparable has a partial unfinished basement, central air conditioning and a garage ranging in size from 360 to 691 square feet of building area. Two of the comparables each have one fireplace. The comparables sold from August 2015 to July 2017 for prices ranging from \$240,000 to \$251,000 or from \$163.45 to \$208.47 per square foot of living area, including land. The comparables had improvement assessments ranging from \$35,074 to \$52,835 or from \$29.05 to \$35.17 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellants submitted a rebuttal critiquing the board of review's submission, including a notation that board of review comparable #4 appears to have a finished attic area. In addition, the appellants argued throughout the appeal that the subject's assessment should be lowered due to the subject's lack of central air conditioning and a garage.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The evidence depicts 19 comparable sales in the record submitted by the parties to support their respective positions before the Property Tax Appeal Board.

The Board finds the best evidence of market value to be appellants' comparables #2 and #5 along with board of review comparables #1 and #2. These comparables were most similar to the subject in location, age, design, size and some features. These most similar comparables were superior to the subject due to air conditioning and garage features which are not features of the subject property. The subject has a larger lot size than appellants' comparables #2 and #5. These four most comparables sold from September 2014 to July 2016 for prices ranging from \$150,000 to \$245,500 or from \$131.00 to \$188.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$219,795 or \$155.22 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave less weight to the parties' remaining comparables due to their more distant locations from the subject, differences in age, size and/or style, and/or their sale dates occurring less proximate in time to the January 1, 2017 assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on the grounds of overvaluation.

The taxpayers also contend assessment inequity as an alternative 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellants' comparables #3 and #5 along with board of review comparables #1 and #2. These comparables were similar to the subject in location, age, design, size and some features and had improvement assessments that ranged from \$27,642 to \$52,835 or from \$33.92 to \$45.13 per square foot of living area. The subject's improvement assessment of \$45,007 or \$31.78 per square foot of living area falls below the range established by the best equity comparables in this record on a per-square-foot basis and appears justified given the subject's lack of central air conditioning and garage. The Board gave less weight to the appellants' and board of review remaining comparables due to differences in age, design, size and/or their lack of proximity to the subject. Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on the grounds of lack of uniformity.

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: October 20, 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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