



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

APPELLANT: Alex & Diana Kabakov
DOCKET NO.: 18-01372.001-R-1
PARCEL NO.: 15-28-317-011

The parties of record before the Property Tax Appeal Board are Alex & Diana Kabakov, 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: \$41,285
IMPR.: \$212,113
TOTAL: \$253,398

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 2018 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 is improved with a two-story dwelling with a wood siding exterior containing 4,015 square feet of living area. The dwelling was built in 2006. Features of the home include an unfinished basement, central air conditioning, one fireplace and a three-car attached garage with 632 square feet of building area. The property has a 9,148 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables improved with two-story dwellings with wood siding or Dryvit exteriors that range in size from 3,762 to 4,643 square feet of living area. Each dwelling was built in 2006. Each home has a basement with two being partially finished, central air conditioning, one fireplace and an attached garage ranging in size from 611 to 660 square feet of building area. The comparables are located within .08 of a mile from the subject property. These properties have

improvement assessments ranging from \$165,361 to \$236,952 or from \$43.96 to \$51.03 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$191,124.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$253,398. The subject property has an improvement assessment of \$212,113 or \$52.83 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 two-story dwellings with wood siding or Dryvit exteriors ranging in size from 3,762 to 4,643 square feet of living area. The homes were built in 2006. Each comparable has a basement with five having finished area. Each property has central air conditioning, one fireplace and an attached garage ranging in size from 620 to 660 square feet of building area. The comparables are located within .083 of a mile from the subject property. The comparables are reported to have improvement assessments ranging from \$203,670 to \$262,652 or from \$53.80 to \$58.56 per square foot of living area. Board of review comparables #1 and #4 are the same properties as appellants' comparables #1 and #4.

The board of review requested the assessment be sustained.

In rebuttal the appellants asserted that board of review comparable #1 had an improvement assessment of \$190,435 or \$50.37 per square foot of living area, which was supported by the copy of the property record card submitted by the board of review showing the improvement assessment had been reduced by the board of review to \$190,435. The appellants further contend that board of review comparable #3 had an improvement assessment of \$183,122 or \$47.36 per square foot of living area based on a screen shot taken from <https://www.lakecountyil.gov/2854/Property-Tax-Information>, a copy of which was provided. However, a copy of the property record card submitted by the board of review showed the improvement assessment for its comparable #3 to be \$213,610 as used in its analysis. The appellants stated that board of review comparable #4 had an improvement assessment of \$236,952 or \$51.03 per square foot of living area, which was supported by the copy of the property record card submitted by the board of review showing the improvement assessment had been reduced by the board of review to \$236,952.

Conclusion of Law

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

As an initial matter, the Board finds that the board of review comparables #1 and #4 had improvement assessments of \$190,435 and \$236,952 or \$50.37 and \$51.03 per square foot of living area, respectively, based on the information contained on their respective property record cards. The Board further finds that the improvement assessment as reported by the board of review for its comparable #3 is better supported by the copy of the property record card it submitted rather than the printout from the appellants.

The record contains ten comparables submitted by the parties to support their respective position with two being common to both parties. All the comparables are similar to the subject property in location, age, style and features with the exception that five of the comparables have partially finished basements while the subject has an unfinished basement. The Board finds the best evidence of assessment equity to be comparables #2 and #3 submitted by the appellants and comparables #3, #6 and #7 submitted by the board of review as these comparables are most similar to the subject in features with each having an unfinished basement like the subject property. These properties have improvement assessments ranging from \$165,361 to \$215,999 or from \$43.96 to \$55.68 per square foot of living area. The subject's improvement assessment of \$212,113 or \$52.83 per square foot of living area falls within the as established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 exists on the basis of the evidence in this record.

In conclusion, 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.

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:

November 17, 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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