



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

APPELLANT: Misha Leshchiner
DOCKET NO.: 18-01761.001-R-1
PARCEL NO.: 15-08-401-021

The parties of record before the Property Tax Appeal Board are Misha Leshchiner, 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 **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: \$33,144
IMPR.: \$131,535
TOTAL: \$164,679

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 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 of wood siding exterior construction with 2,968 square feet of living area. The dwelling was built in 1989. Features of the home include a partial unfinished basement, central air conditioning, and a two-car attached garage with 420 square feet of building area. The property has a 15,129 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings with wood siding exteriors each with 2,968 square feet of living area. The dwellings are either 30 or 31 years old. Each property has a partial or full basement with two having finished area, central air conditioning and an attached garage with 420 square feet of building area. Two of the comparables each have one fireplace. These properties have the same assessment neighborhood code as the subject with sites having either 9,100 or 10,039 square feet

of land area that are within .21 of a mile from the subject property. The comparables have improvement assessments ranging from \$113,477 to \$130,358 or from \$38.23 to \$43.92 per square foot of living area. The land assessments are either \$30,358 or \$31,230 or from \$3.11 to \$3.36 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$33,132 and the improvement assessment be reduced to \$124,319 or \$41.89 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 \$164,679. The subject property has a land assessment of \$33,144 or \$2.19 per square foot of land area and an improvement assessment of \$131,535 or \$44.32 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables with board of review comparable #3 being the same property as appellant's comparable #3. The comparables are improved with two-story dwellings of wood siding exterior construction each with 2,968 square feet of living area. The homes were built from 1989 to 1994. Each comparable has a partial basement with three being partially finished, central air conditioning and a garage with either 420 or 651 square feet of building area. Four of the comparables each have one fireplace. These properties have the same assessment neighborhood code as the subject and are located from .146 to .529 of a mile from the subject property with sites ranging in size from 7,635 to 13,400 square feet of land area. The board of review comparables have land assessments ranging from \$29,436 to \$32,494 or from \$2.42 to \$3.86 per square foot of land area. Their improvement assessments range from \$130,358 to \$138,176 or from \$43.92 to \$46.56 per square foot of living area.

The board of review requested the assessment be sustained.

The appellant submitted rebuttal comments asserting that the appeal was based on uniformity of the "Building" portion of the assessment of her property. The appellant also addressed some of the written comments contained in the board of review submission and reiterated the request for a total assessment of \$157,451.

Conclusion of Law

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

The record contains eight comparables submitted by the parties to support their respective positions with one being a common property. All the comparables are located within the subject's neighborhood and are improved with dwellings similar to the subject in age, style and size, each having 2,968 square feet of living area. The dwellings are similar to the subject in

features with the exception one has a larger basement than the subject, four of the comparables have partially finished basements while the subject has an unfinished basement, five of the comparables each have one fireplace while the subject has no fireplace, and two comparables have a larger garage than the subject property. These additional features in relation to the subject dwelling suggest downward adjustments would be needed to make the comparables more equivalent to the subject property. The comparables have improvement assessments ranging from \$113,477 to \$138,176 or from \$38.23 to \$46.56 per square foot of living area. Only board of review comparable #6 is similar to the subject dwelling in all physical attributes and has an improvement assessment of \$131,821 or \$44.41 per square foot of living area. The subject property has an improvement assessment of \$131,535 or \$44.32 per square foot of living area, which falls within the range established by the comparables in this record as well as being supported by the most similar comparable. The Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

With respect to the land assessment, the Board finds the subject property has the largest site with 15,129 square feet of land area whereas the comparables have sites ranging in size from 7,635 to 13,400 square feet of land area. These properties have land assessments ranging from \$29,436 to \$32,494 or from \$2.42 to \$3.86 per square foot of land area. The subject property has a land assessment of \$33,144 or \$2.19 per square foot of land area, rounded, which is below the range established by the comparables on a square foot basis. The Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

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.

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

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

APPELLANT

Misha Leshchiner
318 Haddon Cir
Vernon Hills, IL 60061

COUNTY

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