



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

APPELLANT: Denis Skotnikov
DOCKET NO.: 18-02001.001-R-1
PARCEL NO.: 16-15-105-008

The parties of record before the Property Tax Appeal Board are Denis Skotnikov, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$69,661
IMPR.: \$105,252
TOTAL: \$174,913

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 consists of a two-story dwelling of brick exterior construction with 2,552 square feet of living area. The dwelling was constructed in 1977 but has an effective age of 1979 due to remodeling in 1995. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 418 square foot garage. The property has a 12,000 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 from .11 to .53 of a mile from the subject property. The comparables have sites that range in size from 8,250 to 11,811 square feet of land area. The comparables are improved with two-story dwellings with brick or wood siding exterior construction ranging in size from 2,421 to 2,938 square feet of living area. The dwellings were built from 1963 to 1981. Each comparable has a basement with two having

finished area, central air conditioning, a fireplace and a garage ranging in size from 462 to 552 square feet of building area. The sales occurred from October 2016 to June 2018 for prices ranging from \$400,000 to \$535,500 or from \$165.22 to \$187.80 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$151,784 reflecting a market value of approximately \$455,398 or \$178.45 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$174,913. The subject's assessment reflects a market value of \$528,758 or \$207.19 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .108 to .38 of a mile from the subject property. The comparables have sites that range in size from 8,250 to 11,811 square feet of land area. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 2,206 to 2,476 square feet of living area. The dwellings were built from 1962 to 1977. Each comparable has a basement with three having finished area, central air conditioning and a garage ranging in size from 462 to 552 square feet of building area. Three comparables each have one fireplace. The sales occurred from June 2016 to April 2018 for prices ranging from \$465,000 to \$563,000 or from \$187.80 to \$231.19 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be sustained.

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 no reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3, along with board of review comparables #2, #3 and #4 which differ from the subject in dwelling size, age and/or their sale dates occurred in 2016 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2018 assessment date.

The Board finds the best evidence of market value to be the appellant's comparable #1 and board of review comparable #1. These two comparables sold proximate in time to the assessment date at issue and are similar to the subject in location, design and age, though they each have a smaller site and dwelling size when compared to the subject. They sold in June and April 2018 for prices of \$400,000 and \$510,000 or for \$165.22 and \$210.22 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$528,758 or \$207.19 per square foot of living area, land included, which is higher in overall value but

between the two most similar comparable sales contained in the record on a price per square foot basis. The Board finds the subject's higher overall value appears to be justified given its superior site size and dwelling size. 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 the assessment is supported and no reduction in the subject's assessment is warranted.

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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