



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

APPELLANT: Artem Akhmetov
DOCKET NO.: 18-02246.001-R-1
PARCEL NO.: 16-29-309-028

The parties of record before the Property Tax Appeal Board are Artem Akhmetov, 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: \$48,035
IMPR.: \$162,037
TOTAL: \$210,072

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 2,434 square feet of living area. The dwelling was constructed in 1978. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 483 square foot garage. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant, through counsel, contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of brick exterior construction that range in size from 2,355 to 3,036 square feet of living area. The homes were built from 1977 to 1979. Each comparable has a finished basement, central air conditioning, one fireplace and a garage ranging in size from 418 to 495 square feet of building area. The comparables had

improvement assessments ranging from \$128,509 to \$183,407 or from \$52.80 to \$60.41 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$137,407 or \$56.45 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 \$210,072. The subject property has an improvement assessment of \$162,037 or \$66.57 per square foot of living area.

The board of review submitted Multiple Listing Service (MLS) sheets for two sales of the subject property. The subject was sold in October 2016 for \$422,479 and was advertised as a bank owned property being sold in "as is" condition. In May 2017, the subject property was subsequently sold for \$650,000. The MLS sheet associated with this sale described the subject as having a total renovation including custom finishes.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards on the subject and four equity comparables located in the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of brick exterior construction that have either 2,434 or 2,441 square feet of living area. The homes were built from 1977 to 1981. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage with 483 or 506 square feet of building area. The comparables had improvement assessments ranging from \$160,778 to \$163,158 or from \$66.06 to \$66.84 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted seven comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #3 due to significantly larger dwelling size compared to the subject.

The Board finds the remaining six comparables are similar to the subject in location, age, dwelling size and most feature although four have unfinished basements, dissimilar to the subject's finished basement. These comparables had improvement assessments that ranged from \$128,509 to \$163,158 or from \$52.80 to \$66.84 per square foot of living area. The subject's improvement assessment of \$162,037 or \$66.57 per square foot of living area falls within the range established by the best comparables in this record. The Board further notes the subject's market value, based on its 2018 assessment, reflects a value below its May 2017 sale price. Based on this record 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 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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COUNTY

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