



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

APPELLANT: Mayra Dvoskin  
DOCKET NO.: 19-02941.001-R-1  
PARCEL NO.: 15-08-104-062

The parties of record before the Property Tax Appeal Board are Mayra Dvoskin, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich, 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:** \$32,621  
**IMPR.:** \$108,963  
**TOTAL:** \$141,584

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 2019 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 frame construction with 2,643 square feet of living area. The dwelling was constructed in 1993. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and an attached two-car garage. The property also has an 81 square foot metal utility shed. The property has a 12,726 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with 2-story dwellings of frame construction ranging in size from 2,396 to 3,227 square feet of living area. The homes were built from 1989 to 1993. Each property has a basement that is partially finished, central air conditioning, and an attached garage ranging in size from 448 to 561 square feet of building area. Four of the comparables each have one fireplace. These properties are located in the same

neighborhood as the subject property with sites ranging in size from 7,524 to 12,302 square feet of land area. The sales occurred from February 2018 to April 2019 for prices ranging from \$343,000 to \$480,000 or from \$134.32 to \$154.37 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$134,986.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,584. The subject's assessment reflects a market value of \$430,477 or \$162.87 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on ten comparable sales improved with two-story dwellings of frame construction ranging in size from 2,396 to 2,643 square feet of living area. The homes were built from 1989 to 1993. Each property has a basement with seven being partially finished, central air conditioning, and an attached garage ranging in size from 420 to 497 square feet of building area. Seven comparables have one or two fireplaces. These properties are located in the same neighborhood as the subject property with sites ranging in size from 7,524 to 13,999 square feet of land area. The sales occurred from March 2018 to March 2020 for prices ranging from \$384,000 to \$465,000 or from \$157.03 to \$187.95 per square foot of living area, including land. The board of review requested the 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 a reduction in the subject's assessment is not warranted.

The record contains 15 sales submitted by the parties to support their respective positions. All the comparables are similar to the subject in location, style, and age. The Board gives less weight to appellant's comparable #2 due to the lack of a fireplace and appellant's comparable #3 due to its larger dwellings size in relation to the subject property. The Board gives less weight to board of review comparable sale #1 due to the lack of a fireplace; board of review comparable #6 due to the lack of finished basement area and the date of sale occurring less proximate in time to the assessment date than the remaining sales; board of review comparable #7 due to the lack of finished basement area; and board of review comparable #9 due to the lack of a fireplace and lack of finished basement area. The Board gives most weight to appellant's comparables #1, #4 and #5 as well as board of review comparables #2 through #5, #8 and #10 as these properties have features most similar to the subject dwelling. These properties sold for prices ranging from \$343,000 to \$465,000 or from \$143.16 to \$187.95 per square foot of living area, including land. The comparables most similar to the subject in dwelling size include appellant's comparables #1 and #5 and board of review comparables #5, #8 and #10. These five properties sold for prices ranging \$406,000 to \$465,000 or from \$153.61 to \$187.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$430,477 or \$162.87 per

square foot of living area, including land. The Board finds these most similar comparables, especially those most similar to the subject dwelling in size, demonstrate the subject property is not overvalued. Based on this evidence the Board finds 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: September 21, 2021



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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