



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

APPELLANT: Tatyana Rivtis  
DOCKET NO.: 19-04341.001-R-1  
PARCEL NO.: 14-34-301-041

The parties of record before the Property Tax Appeal Board are Tatyana Rivtis, 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 **A Reduction** 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:** \$21,925  
**IMPR.:** \$109,385  
**TOTAL:** \$131,310

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 townhome of brick and frame exterior construction with 2,218 square feet of living area. The dwelling was constructed in 2007 and is approximately 12 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 396 square foot garage. The property has a 1,638 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant's appeal is based on both overvaluation and assessment equity. The subject's land assessment was not challenged.

In support of the overvaluation argument, the appellant submitted information on four comparable sales located within 0.13 of a mile from the subject property. The comparables have sites that range in size from 1,507 to 2,108 square feet of land area and are improved with two-story townhomes of brick and wood siding exterior construction that range in size from 1,961 to

2,300 square feet of living area. The dwellings range in age from 9 to 13 years old. Each comparable has an unfinished basement, one fireplace and a garage with either 396 or 400 square feet of building area. The comparables sold from October 2018 to June 2019 for prices ranging from \$350,000 to \$400,000 or from \$165.22 to \$185.57 per square foot of living area, land included.

As an alternate basis of the appeal, the appellant contends assessment inequity with respect to the subject's improvement assessment. In support of the inequity argument the appellant submitted a grid analysis and value history information on the subject and five equity comparables. The comparables are located in the same neighborhood code as the subject property and have varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$96,484 to \$106,750 or from \$49.01 to \$53.89 per square foot of living area.

Value history data, which was obtained from the Lake County Assessor's website, indicated the subject's 2019 improvement assessment has increased more than 14% from its 2018 assessment level. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$125,654. The requested assessment reflects a total market value of \$377,000 or \$169.97 per square foot of living area, land included when applying the statutory level of assessment of 33.33%. The request would lower the subject's improvement assessment to \$103,729 or \$46.77 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 \$139,496. The requested assessment reflects a total market value of \$424,129 or \$191.22 per square foot of living area, land included when applying the 2019 average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$117,571 or \$53.01 per square foot of living area.

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 comparable properties located within 0.08 of a mile from the subject property. The comparables have sites that range in size from 1,638 to 2,087 square feet of land area are improved with two-story dwellings of brick and frame exterior construction that range in size from 2,040 to 2,218 square feet of living area. Photographs contained in the property record cards depict comparables #3 and #4 as end unit townhomes. The comparables were built from 2007 to 2014. Each comparable has a basement, two with finished area,<sup>1</sup> central air conditioning, one fireplace and a garage with either 396 or 400 square feet of building area. The comparables sold from April to October 2019 for prices ranging from \$405,000 to \$425,000 or from \$190.61 to \$203.43 per square foot of living area, land included.

On the basis of uniformity, the board of review submitted a grid analysis and property record cards on four equity comparables located in the same neighborhood code as the subject property that have varying degrees of similarity when compared to the subject property. The comparables have improvement assessments that range from \$119,100 to \$119,564 or from \$53.70 to \$53.91

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<sup>1</sup> Property record cards for comparables #1 and #2 disclose permits for finished basement area issued in 2016 and 2013, respectively.

per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

The appellant submitted rebuttal comments reiterating the requested total assessment for the subject of \$125,654. The appellant critiqued the board of review market comparables, claiming comparable #1 was constructed in 2014 versus the subject's 2007 year built, comparable #2 has an extra full bathroom compared to the subject and that comparables #3 and #4 are end units compared to the subject's interior unit position. With respect to the board of review's equity comparables, the appellant critiqued each of the properties claiming they had finished basements and/or additional full bathrooms when compared to the subject's unfinished basement and bathroom count.

### **Conclusion of Law**

The appellant contends, in part, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

With respect to the overvaluation claim, the parties submitted nine comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 along with board of review comparables #1 and #2 which differ from the subject in dwelling size, age and/or finished basement area.

The Board finds the best evidence of market value to be the appellant's comparables #2, #3 and #4 along with board of review comparables #3 and #4 which are similar to the subject in location, age, dwelling size and most features, but where the board of review comparables are end unit townhomes in contrast to the subject's interior unit townhome. The comparables sold from October 2018 to August 2019 for prices ranging from \$378,000 to \$415,000 or from \$165.22 to \$203.43 per square foot of living area, land included. The subject has a market value of \$424,129 or \$191.22 per square foot of living area, including land, which falls above the best comparables on an overall basis and within the per square foot range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment is justified.

The taxpayer also contends assessment inequity as an alternative 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). After considering the reduction to the subject's assessment based on overvaluation, the Board finds a further reduction in the subject's assessment based on equity 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: December 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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