



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

APPELLANT: Boris Kotlyar
DOCKET NO.: 19-04832.001-C-1
PARCEL NO.: 08-30-216-042

The parties of record before the Property Tax Appeal Board are Boris Kotlyar, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$39,400
IMPR.: \$91,627
TOTAL: \$131,027

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 one-story commercial building with 6,328 square feet of building area. The building was constructed in 1992, with a small addition in 2012. The subject property is used as an auto sale and repair business. The property has a 19,500 square foot site, with a land to building ratio of 3.08, and is located in Waukegan, Waukegan 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 that are located in Waukegan. The comparables have sites ranging in size from 15,300 to 102,802 square feet of land area that are improved with commercial buildings ranging in size from 7,200 to 16,884 square feet of building area. The comparables have land to building ratios ranging from 2.13 to 6.09. The comparables sold from June 2018 to September 2019 for prices ranging from \$240,000 to \$965,000 or from

\$33.33 to \$57.15 per square foot of building area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,027. The subject's assessment reflects a market value of \$398,379 or \$62.95 per square foot of building 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 five comparable sales that are located in Waukegan or Gurnee. The board of review's comparable #1 is the same property as the appellant's comparable #2. The comparables have sites ranging in size from 15,002 to 102,802 square feet of land area that are improved with commercial buildings ranging in size from 4,800 to 16,884 square feet of building area. The comparables have land to building ratios ranging from 2.50 to 14.79. The comparables sold from July 2017 to January 2020 for prices ranging from \$420,000 to \$965,000 or from \$47.99 to \$131.25 per square foot of building area, including land. The board of review submitted a brief critiquing the appellant's comparables and argued the subject property would be marketed with the three parcels of land, as it was when purchased in October 20019 for \$630,000. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of seven comparable sales for the Board's consideration, one of which was submitted by both parties. The Board gives less weight to the board of review's comparables #3, #4 and #5, due to their sale dates occurring less proximate in time to the January 1, 2019 assessment date at issue and/or their locations in Gurnee, unlike the subject's Waukegan location. The Board finds the parties' remaining comparables, which includes the parties' common comparable, are similar to the subject in many aspects and also sold more proximate in time to the January 1, 2019 assessment date at issue. However, each of the best comparables has a larger building than the subject. Nevertheless, the best comparables sold from June 2018 to September 2019 for prices ranging from \$240,000 to \$965,000 or from \$42.14 to \$57.15 per square foot of building area, including land. The subject's assessment reflects a market value of \$398,379 or \$62.95 per square foot of building area, including land, which falls within the range established by the best comparable sales in the record on a total market value basis but slightly above the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their smaller building size, the Board finds the subject's slightly higher per square foot estimated market value as reflected by its assessment is supported. 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:

May 17, 2022



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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