



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

APPELLANT: Alina Davidov
DOCKET NO.: 19-05003.001-R-1
PARCEL NO.: 11-33-207-003

The parties of record before the Property Tax Appeal Board are Alina Davidov, 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 **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: \$32,132
IMPR.: \$59,968
TOTAL: \$92,100

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 wood siding exterior construction with 1,734 square feet of living area. The dwelling was constructed in 2002. Features of the home include a concrete slab foundation, central air conditioning and a 400 square foot garage. The property has is located in Vernon Hills, Libertyville 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 within 0.11 of a mile from the subject property. The comparables are improved with two-story townhomes of frame exterior construction that range in size from 1,734 to 2,036 square feet of living area. The dwellings were each built in 2003. Two comparables have no basement and one comparable has a

basement with finished area.¹ Each comparable has central air conditioning and a 400 square foot garage. The properties sold from September 2018 to August 2019 for prices ranging from \$269,000 to \$284,900 or from \$135.07 to \$164.30 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$86,691 which reflects a market value of \$260,099 or \$150.00 per square foot of living area, land included, when applying 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 \$94,147. The subject's assessment reflects a market value of \$286,248 or \$165.08 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 four comparable sales located within 0.13 of a mile from the subject property. Board of review comparable #4 is the same property as the appellant's comparable #3. The comparables are improved with two-story townhomes of wood siding exterior construction with 1,734 or 1,822 square feet of living area. The homes were built in 2002 or 2003. Each comparable has a basement, one with finished area, central air conditioning and a 400 square foot garage.² The properties sold from March to August 2019 for prices ranging from \$269,000 to \$347,500 or from \$147.64 to \$190.72 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six comparable sales for the Board's consideration, as one comparable was common to both parties. The Board gives less weight to the appellant's comparable #3 and each of the board of review comparables all of which feature a basement, one with finished area, in contrast with the subject's slab foundation.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 which are more similar to the subject in location, age, dwelling size and other features. These comparables sold in September 2018 and March 2019 for prices of \$275,000 and \$284,900 or for \$135.07 and \$164.30 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$286,248 or \$165.08 per square foot of living area,

¹ The Board finds the best evidence of the appellant's comparable #3's basement was reported in the Multiple Listing Service (MLS) sheet submitted by the appellant which was not refuted by the board of review.

² Board of review comparables #4 is the same property as the appellant's comparable #3 which was reported to have a walk-out finished basement in the MLS sheet for the property which was submitted by the appellant.

including land, which falls above the two best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is 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: March 15, 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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