



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

APPELLANT: Eugene Gilmanov  
DOCKET NO.: 19-06234.001-R-1  
PARCEL NO.: 16-30-402-030

The parties of record before the Property Tax Appeal Board are Eugene Gilmanov, 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 ***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:** \$59,583  
**IMPR.:** \$129,900  
**TOTAL:** \$189,483

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 is described as being improved with a conventional two-story dwelling of wood siding exterior construction containing 3,087 square feet of living area.<sup>1</sup> The dwelling was built in 1957 and is approximately 62 years old. Features of the property include a lower level, central air conditioning, one fireplace and a detached garage with 461 square feet of building area. The property has a site with approximately 10,480 square feet of land area and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 2,680 to 3,447 square feet of living area. The homes range in age from 59

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<sup>1</sup> The photograph of the dwelling depicts a split-level or tri-level style home.

to 63 years old. Each property is described as having a slab foundation (at least in part). Each comparable has central air conditioning, and an attached garage with either 252 or 264 square feet of building area. Two comparables have one fireplace. The comparables have the same assessment neighborhood code as the subject property and are located from 4,740 to 7,694 feet from the subject property. The comparables have improvement assessments ranging from \$112,660 to \$122,831 or from \$40.39 to \$42.08 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$128,120.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,931. The subject property has an improvement assessment of \$140,348 or \$45.46 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,820 to 3,100 square feet of living area. The homes were built from 1957 to 1964. Comparable #1 has an effective year built of 1972. Four comparables have basements and partial slab foundations with two having recreation rooms. One comparable has a slab foundation. Four comparables have central air conditioning, two comparables have one fireplace, and each property has an attached garage ranging in size from 264 to 950 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from 305 to 7,694 feet from the subject property. The comparables have improvement assessments ranging from \$122,249 to \$157,369 or from \$42.08 to \$51.70 per square foot of living area. Board of review comparable #3 is the same property as appellant's comparable #3.

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

The record contains seven comparables submitted by the parties to support their respective positions with one comparable being common to both parties. The Board gives less weight to board of review comparables #1 and #5 due to their finished basement area and comparable #1's newer effective age. The Board gives most weight to the appellant's comparables and board of review comparables #2, #3, and #4, which includes the common comparable. These comparables have improvement assessments that range from \$112,660 to \$132,058 or from \$40.39 to \$44.63 per square foot of living area. The subject's improvement assessment of \$140,348 or \$45.46 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and 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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