



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

APPELLANT: Nelly Kvirikadze
DOCKET NO.: 19-06279.001-R-1
PARCEL NO.: 16-15-206-040

The parties of record before the Property Tax Appeal Board are Nelly Kvirikadze, 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 **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: \$35,334
IMPR.: \$193,661
TOTAL: \$228,995

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 brick construction with 3,766 square feet of living area. The dwelling was constructed in 2008 and is approximately 11 years old. Features of the home include a full basement with 1,338 square feet of finished area, central air conditioning, a fireplace and a two-car garage containing 420 square feet of building area. The property has an approximately 8,110 square foot site and is located in Highwood, Moraine Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables consist of two-story dwellings of wood, stucco, brick, or vinyl siding exterior construction that were 13 to 18 years old. The homes range in size from 2,714 to 3,261 square feet of living area.

Each dwelling has central air conditioning, and a garage ranging in size from 400 to 805 square feet of building area. Each comparable has a full basement, one of which has 962 square feet of finished area. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$135,024 to \$156,619 or from \$46.37 to \$49.75 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$182,048 or \$48.34 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 \$228,995. The subject property has an improvement assessment of \$193,661 or \$51.42 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables that are located in the same assessment neighborhood code as the subject property. Board of review comparables #1 and #2 are the same properties as appellant's comparables #2 and #1 respectively. The comparables consist of two-story dwellings of stucco and stone, wood siding, or brick and wood siding exterior construction that were built in either 2001 or 2006. The homes range in size from 3,238 to 4,368 square feet of living area. Each dwelling has a full unfinished basement, central air conditioning, and a garage ranging in size from 422 to 805 square feet of building area. The comparables have improvement assessments ranging from \$151,207 to \$211,457 or from \$46.37 to \$48.41 per square foot of living area. In response to the appeal, the board of review stated that these were the only comparables built in the 2000s in the subject's neighborhood and that the subject is the only property with finished basement area of 1,338 square feet, which accounts for the subject being above the range. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of five equity comparables, two of which were common properties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3 and #4 which are smaller dwellings when compared to the subject. Although appellant's comparables #1 and #2 along with board of review comparables #1, #2, and #3 have unfinished basements, they are similar in age and construction to the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2, and the board of review comparables #1, #2, and #3, where there are two common properties, as these are similar to the subject location and age. These comparables have improvement

assessments that range from \$151,207 to \$211,457 or from \$46.37 to \$48.41 per square foot of living area. The subject's improvement assessment of \$193,661 falls within the range established by the best comparables in this record in terms of overall assessment. While the subject's assessment per square footage of \$51.42 falls above the range, which the Board finds to be logical considering the subject property is superior due to its 1,338 square foot finished basement which is not a feature of any of the best comparables. Based on this record and after considering appropriate adjustments for differences between the best comparables and the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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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