



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

APPELLANT: Sophia Domnenko
DOCKET NO.: 19-07603.001-R-1
PARCEL NO.: 15-26-400-019

The parties of record before the Property Tax Appeal Board are Sophia Domnenko, 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: \$80,443
IMPR.: \$74,686
TOTAL: \$155,129

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 tri-level dwelling of brick exterior construction with 1,354 square feet of above grade living area. The dwelling was constructed in 1963 and is 56 years old with a reported effective year built of 1965. Features of the home include a 664 square foot basement that contains a 498 square foot recreation room, a 588 square foot lower level, an 1,116 square foot lower level, central air conditioning, one fireplace, a 684 square foot attached garage and a 340 square foot detached garage. The property has an 84,506 square foot site and is located in Riverwoods, Vernon 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 four equity comparables with the same assessment neighborhood code as the subject and located from 1.29 to 1.86 miles from the subject. The comparables are described as split-level dwellings of brick or

wood siding exterior construction ranging in size from 1,176 to 1,768 square feet of above grade living area. The dwellings are 43 to 61 years old. Comparables #1 and #2 have lower levels with 728 and 648 square feet of finished area, respectively. Comparables #3 and #4 have 1,590 and 980 square foot basements that contain 675 and 805 square feet of finished area, respectively. Other features of each comparable include central air conditioning, one fireplace and an attached garage ranging in size from 484 to 672 square feet of building area. Comparable #3 also has a detached garage. The comparables have improvement assessments ranging from \$47,727 to \$80,969 or from \$39.05 to \$45.80 per square foot of above grade living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$155,129. The subject property has an improvement assessment of \$74,686 or \$55.16 per square foot of above grade living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with the same assessment neighborhood code as the subject and located from .91 to 1.45 miles from the subject. Board of review comparable #3 is the same property as appellant's comparable #4. The comparables consist of tri-level dwellings of wood siding or brick and wood siding exterior construction ranging in size from 1,571 to 1,768 square feet of above grade living area. The dwellings were constructed from 1968 to 1978. Comparable #1 has an 825 square foot lower level that is finished. Comparable #2 has a 1,169 square foot basement and comparable #3 has a 700 square foot basement that is finished with a 525 square foot recreation room. Each comparable has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 440 to 1,149 square feet of building area. Comparable #1 also has a 396 square foot detached garage. The comparables have improvement assessments ranging from \$80,969 to \$92,732 or from \$45.80 to \$52.91 per square foot of living area. The board of review also submitted notes from the assessor who asserted that the subject property is one of the smallest homes in assessing neighborhood; all properties within 10% of the size of the subject property do not have finished basement area; and the subject has a larger lower level, more fixtures, and bigger basement than any home within the subject's size range. The subject also has more garage space than any home in the neighborhood. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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 no reduction in the subject's assessment is warranted.

The parties submitted six equity comparables for the Board's consideration which includes one common comparable. The Board finds the parties' comparables have varying degrees of

similarity to the subject in location, age, dwelling size, and features when compared to the subject. The comparables have improvement assessments ranging from \$47,727 to \$92,732 or from \$39.05 to \$52.91 per square foot of above grade living area. The subject has an improvement assessment of \$74,686 or \$55.16 per square foot of above grade living area, which falls within the range established by the best comparables in the record on an overall basis but higher on a square foot basis. The higher improvement assessment per square foot is logical when considering the subject's superior features which were unrefuted by the appellant. Therefore, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no 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: June 21, 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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