



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

APPELLANT: Ilya Brin
DOCKET NO.: 19-07616.001-R-1
PARCEL NO.: 15-33-110-023

The parties of record before the Property Tax Appeal Board are Ilya Brin, 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: \$ 30,000
IMPR.: \$112,769
TOTAL: \$142,769

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 part one-story and part two-story dwelling¹ of wood siding exterior construction with 2,290 square feet of living area. The dwelling was constructed in 1985 and is approximately 34 years old. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a 440 square foot garage. The property has an approximately 7,918 square foot site and is located in Buffalo Grove, Vernon 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

¹ Despite the grid analysis of the board of review describing this as a one-story dwelling, both the property record card supplied by the board of review and the photograph submitted by the appellant depicts this as a multi-level home.

comparables located in the same assigned neighborhood code as the subject and within .21 of a mile from the subject. The comparables consist of two-story dwellings of wood siding exterior construction. The homes range in age from 39 to 41 years old and contain either 2,444 or 2,460 square feet of living area. Each comparable has an unfinished full basement, central air conditioning and a garage of either 420 or 460 square feet of building area. The comparables have improvement assessments ranging from \$113,537 to \$114,794 or from \$46.46 to \$46.66 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$106,714 or \$46.60 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 \$142,769. The subject property has an improvement assessment of \$112,769 or \$49.24 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. The comparable dwellings are of wood siding exterior construction and were built in either 1985 or 1986. The homes each contain 2,290 square feet of living area like the subject with either a partial or full basement, four of which have recreation rooms ranging in size from 423 to 551 square feet. Each comparable has central air conditioning, a fireplace and a 440 square foot garage. Comparable #5 has an inground swimming pool. The comparables have improvement assessments ranging from \$113,236 to \$122,752 or from \$49.45 to \$53.60 per square foot of living area. 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 nine comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1, #3, #4 and #5 due to their finished basement areas and the pool amenity of comparable #5, none of which are features of the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparable #2. The appellant's comparables are older and larger than the subject dwelling suggesting adjustments for these differences would be necessary to make them more equivalent to the subject. These best comparables have improvement assessments that range from \$113,236 to \$114,794 or from \$46.46 to \$49.45 per square foot of living area. The subject's improvement assessment of \$112,769 or \$49.24 per square foot of living area falls

below the range established by the best comparables in this record in terms of overall improvement assessment and within the range on a square-foot basis and appears to be particularly well-supported by the most similar property, board of review comparable #2, although the subject is below this nearly identical property. Based on this record and after considering adjustments to the best comparables for differences when compared to 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: July 19, 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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COUNTY

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