



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

APPELLANT: Leonid Schumyatskiy  
DOCKET NO.: 19-07830.001-R-1  
PARCEL NO.: 16-27-404-009

The parties of record before the Property Tax Appeal Board are Leonid Schumyatskiy, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein, 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:** \$46,544  
**IMPR.:** \$237,527  
**TOTAL:** \$284,071

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 exterior construction with 3,597 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement that is finished with a recreation room, central air conditioning, two fireplaces, and a 450 square foot garage. The property has a 9,590 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located from .24 to 3.08 miles from the subject. The comparables have sites that range in size from 7,590 to 17,110 square feet of land area and are improved with two-story dwellings of brick, wood siding or brick and wood siding exterior construction that were built from 1951 to 2007 with comparable #4 having an effective age of 1973. The dwellings range in size from 2,566 to 3,541 square feet of living area. The

comparables have basements with four being finished with a recreation room. Each comparable has central air conditioning and a garage ranging in size from 253 to 483 square feet of building area. Four comparables each have one or two fireplaces. The comparables sold from March 2017 to May 2019 for prices ranging from \$424,900 to \$560,000 or from \$134.14 to \$183.55 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$284,071. The subject's assessment reflects a market value of \$863,700 or \$240.12 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 three comparable sales located within .45 miles from the subject. The comparables have sites ranging in size from 10,380 to 13,250 square feet of land area and are improved with two-story dwellings of wood siding or wood siding and stone exterior construction that were built in 2017 or 2018. The dwellings range in size from 3,052 to 3,232 square feet of living area. Each comparable has a basement and one is finished with a recreation room. Other features include central air conditioning, one fireplace and a garage ranging in size from 420 to 506 square feet of building area. The comparables sold in May 2018 or February 2019 for prices of \$760,000 and \$932,253 or from \$235.15 to \$296.99 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The record contains eight suggested comparable sales for the Board's consideration. The Board also gives less weight to the appellant's comparables due to differences when compared to the subject in location, age, dwelling size and/or having sold in 2017 which is less likely to be reflective of market as of the subject's January 1, 2019, assessment date. The Board finds the best evidence of the subject's market value to be the board of review comparables which sold proximate in time to the January 1, 2019, assessment date and overall are more similar to the subject in location, age, dwelling size and features. The Board recognizes upward adjustments would have to be considered to the best comparables to make them more equivalent to the subject for their smaller dwelling sizes and for two having unfinished basements while a downward adjustment to each comparable for its newer dwelling. The comparables sold in May 2018 or February 2019 for prices of \$760,000 and \$932,253 or from \$235.15 to \$296.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$863,700 or \$240.12 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record on a price per square foot basis and bracketed on overall market value. After considering adjustments to the best comparable sales

for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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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APPELLANT

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COUNTY

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