



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

APPELLANT: Marina Shubin  
DOCKET NO.: 19-08063.001-R-1  
PARCEL NO.: 16-27-103-018

The parties of record before the Property Tax Appeal Board are Marina Shubin, the appellant; 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:** \$46,137  
**IMPR.:** \$20,663  
**TOTAL:** \$66,800

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 1.5-story dwelling of wood siding exterior construction with 1,023 square feet of living area.<sup>1</sup> The dwelling was constructed in 1947 and is approximately 73 years old. Features of the home include a concrete slab foundation, one full bathroom, central air conditioning and a 378 square foot garage. The property has an approximately 7,720 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 a grid analysis and Multiple Listing Service (MLS) information on the subject and three comparable sales located within 0.50 of a mile from the subject property. The comparables have sites that range in size from 7,300 to 7,780 square feet of land area and are

---

<sup>1</sup> The parties differ slightly as to the subject's dwelling size. The Board finds the best description of the subject's dwelling size was reported in the subject's property record card, submitted by the board of review.

improved with split-level dwellings<sup>2</sup> of brick exterior construction that range in size from 1,102 to 1,600 square feet of above grade living area. The dwellings range in age from 57 to 73 years old. Each comparable has a finished lower level, two full bathrooms and central air conditioning. One comparable has a fireplace and two comparables have a garage with either 189 or 400 square feet of building area. The properties sold from January to September 2019 for prices ranging from \$180,000 to \$327,500 or from \$163.33 to \$204.68 per square foot of living area, land included.

The MLS information submitted by the appellant on the subject property described it, at the time of sale, as an estate that was sold in "as is" condition and having "lots of potential." The appellant's listing information described comparables #1 and #2 as sold in either as is condition or in need of updating and comparable #3 as completely rehabbed in 2017. Based on this evidence, the appellant requested the subject's assessment be reduced to \$66,800 which reflects a market value of \$200,420 or \$195.91 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,326. The subject's assessment reflects a market value of \$222,943 or \$217.93 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<sup>3</sup> located within 0.07 of a mile from the subject property. The comparables have sites that range in size from 7,490 to 9,590 square feet of land area and are improved with a 1.5-story and two, tri-level dwellings of wood siding or brick and wood siding exterior construction that range in size from 1,102 to 1,297 square feet of living area. The homes were built in 1951 or 1953 and have effective years built that range from 1953 to 1973. One comparable has a crawl space foundation and a 150 square foot unfinished basement and two comparables have finished lower levels. Each comparable has central air conditioning and a garage ranging in size from 264 to 418 square feet of building area. One comparable has a full bathroom and a half-bathroom and two comparables each have two full bathrooms. The properties sold from May 2018 to June 2019 for prices ranging from \$288,000 to \$305,000 or from \$231.23 to \$276.77 per square foot of living area, land included.

The board of review also submitted a copy of the subject's property record card which disclosed no building permits were issued for improvements of the subject property. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

---

<sup>2</sup> The Board finds the best description of design for the appellant's comparables was reported in the Multiple Listing Service information, submitted by the appellant, which depicts each of the properties as being split-level in design.

<sup>3</sup> The board of review grid analysis left column #2 blank and the Board has renumbered its last two comparables as #2 and #3.

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

As an initial matter, the Board finds that the subject is a two-bedroom, one bathroom, 1.5-story dwelling, sold in "as is" condition in 2011. No evidence was submitted into the record documenting a change in the subject's condition or permits supporting improvements made to the subject property as of the January 1, 2019 assessment date. Of the six comparable properties submitted to the Property Tax Appeal Board, only board of review comparable #1 is a similar 1.5-story dwelling which was originally constructed in 1951 and has an effective year built of 1973, suggesting the property had some updating since 1951, lowering its effective age. The subject's property record card indicates the subject property has an effective year built of 1947, further suggesting the property has not been updated.

The parties submitted six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #3 which has a substantially larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the remaining comparables which are similar to the subject in location and sold proximate to the January 1, 2019 assessment date but have varying degrees of similarity to the subject in age, dwelling size, foundation type, bathroom count and other features. These comparables sold from May 2018 to June 2019 for prices ranging from \$180,000 to \$305,000 or from \$163.33 to \$276.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$222,943 or \$217.93 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. However, after considering appropriate adjustments to the comparables for differences from the subject, such as design, foundation type and other features, the Board finds a reduction in the subject's assessment, commensurate with the request, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Marina Shubin  
1560 McCraren Road  
Highland Park, IL 60035

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085