



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

APPELLANT: Marek Sosenko
DOCKET NO.: 19-08561.001-R-1
PARCEL NO.: 15-23-403-011

The parties of record before the Property Tax Appeal Board are Marek Sosenko, 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: \$65,753
IMPR.: \$103,595
TOTAL: \$169,348

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 is improved with a tri-level style single-family dwelling of brick exterior construction with 1,860 square feet of above ground living area. The dwelling was built in 1969 and is approximately 50 years old. Features of the home include a basement with a 587 square foot recreation room, central air conditioning, one fireplace, and an attached garage with 624 square feet of building area. The property has a 20,038 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings of brick exterior construction ranging in size from 2,106 to 2,186 square feet of living area. The dwellings are 55 or 56 years old. Each property has an unfinished basement, central air conditioning, one or two fireplaces, and an

attached garage ranging in size from 462 to 552 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$94,487 to \$97,351 or from \$43.22 to \$45.20 per square foot of living area, including land. The appellant requested the subject's improvement assessment be reduced to \$83,376.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,348. The subject property has an improvement assessment of \$103,595 or \$55.70 per square foot of above ground living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with tri-level single-family dwellings of brick or brick and wood siding exterior construction ranging in size from 1,662 to 1,826 square feet of above ground living area. The dwellings were built from 1957 to 1973. Three comparables have basements with one having a recreation room and two comparables each has a lower level with 1,008 or 850 square feet of finished area, respectively. Additionally, each comparable has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 400 to 552 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .42 to .64 of one mile from the subject property. The comparables have improvement assessments ranging from \$81,631 to \$107,092 or from \$45.89 to \$60.57 per square foot of above ground living area, including land.

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 a reduction in the subject's assessment is not warranted.

The parties submitted information nine comparable sales to support their respective positions. The Board gives less weight to the appellant's comparables as each property is improved with a dwelling that is of a different style than the subject dwelling. The Board gives less weight to board of review comparable #4 due to differences from the subject dwelling in age. The Board finds the best evidence of assessment equity to be board of review comparables #1, #2, #3 and #5 as each is improved with tri-level style single-family dwelling relatively similar to the subject dwelling in age, size and features. These comparables have improvement assessments that range from \$91,335 to \$107,092 or from \$54.95 to \$60.57 per square foot of above ground living area. The subject's improvement assessment of \$103,595 or \$55.70 per square foot of above ground living area falls within the range established by the best comparables in this record. 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 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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