



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

APPELLANT: Vladislav KraislNIKov
DOCKET NO.: 19-08652.001-R-1
PARCEL NO.: 14-10-300-040

The parties of record before the Property Tax Appeal Board are Vladislav KraislNIKov, 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: \$30,246
IMPR.: \$143,449
TOTAL: \$173,695

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 2,484 square feet of living area. The dwelling was constructed in 2005 and is approximately 14 years old. Features of the home include a walkout basement, central air conditioning, a fireplace, and a 576 square foot attached garage. The property has an approximately 6,800 square foot site and is located in Lake Zurich, Ela 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 located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story homes of wood siding exterior construction ranging in size from 2,520 to 2,891 square feet of living area. The dwellings range

¹ The subject's description has been drawn from the subject's property record card and photographs in the record.

in age from 12 to 16 years old. Each home has a basement, central air conditioning, and an attached garage ranging in size from 440 to 676 square feet of building area. Two homes each have a fireplace. The comparables have improvement assessments ranging from \$100,170 to \$114,033 or from \$39.44 to \$40.03 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$98,813 or \$39.78 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 \$173,695. The subject property has an improvement assessment of \$143,449 or \$58.26 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on seven equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with one-story or two-story homes of frame exterior construction ranging in size from 720 to 2,451 square feet of living area. The dwellings were built from 1950 to 2014. Each home has a basement, five of which are walkout basements, and also feature central air conditioning. Six homes have from one to three fireplaces. Six comparables each have an attached garage ranging in size from 380 to 860 square feet of building area and comparable #5 has a second 400 square foot detached garage. The comparables have improvement assessments ranging from \$24,776 to \$139,518 or from \$34.41 to \$59.59 per square foot of living area. The board of review noted that the subject and six of the comparables are each newer homes located on lakefront sites.

Based on this evidence the board of review requested confirmation of the subject's improvement 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 a reduction in the subject's assessment is not warranted.

The record contains a total of eleven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparable #4, which lack a walkout basement that is a feature of the subject. The Board also gives less weight to the board of review's comparable #2, which is a one-story home that is significantly smaller compared to the subject two-story home.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1, #3, #5, #6, and #7, which are similar to the subject in dwelling size, age, location, and most features. These comparables have improvement assessments that range from \$128,650 to

\$136,446 or from \$58.68 to \$59.59 per square foot of living area. The subject's improvement assessment of \$143,449 or \$58.26 per square foot of living area falls above the range established by the best comparables in terms of total improvement assessment but falls below the range on a per square foot basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables for differences from 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: 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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