



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

APPELLANT: Zofia Zhivanovich
DOCKET NO.: 19-08671.001-R-1
PARCEL NO.: 02-08-203-011

The parties of record before the Property Tax Appeal Board are Zofia Zhivanovich, 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: \$8,620
IMPR.: \$45,836
TOTAL: \$54,456

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 ranch-style dwelling of brick exterior construction with 1,196 square feet of living area. The dwelling was constructed in 1963, is approximately 56 years old, and has an effective age of 1985.¹ Features of the home include a basement with finished area, central air conditioning, and a 441 square foot garage. The property has a 9,840 square foot site and is located in Antioch, Antioch 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 three equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with ranch-style homes of brick or wood siding

¹ Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

exterior construction ranging in size from 1,529 to 1,557 square feet of living area. The dwellings range in age from 42 to 47 years old. Two homes each have a basement and one home has a crawl space foundation. Two homes each have central air conditioning and two homes each have a fireplace. Each comparable has a garage ranging in size from 480 to 506 square feet of building area. The comparables have improvement assessments ranging from \$47,356 to \$48,438 or from \$30.54 to \$31.15 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$36,940 or \$30.89 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 \$54,456. The subject property has an improvement assessment of \$45,836 or \$38.32 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 located within the same assessment neighborhood code as the subject property. The comparables are improved with split-level homes of brick or wood siding exterior construction ranging in size from 1,057 to 1,300 square feet of living area. The dwellings were built from 1965 to 1978, with comparables #3, #4, and #5 having effective ages of 1976, 1985, and 1979, respectively. Each home has a lower level and two homes each have an unfinished basement. Three homes have central air conditioning and four homes each have one or two fireplaces. Each comparable has a garage ranging in size from 440 to 756 square feet of building area. The comparables have improvement assessments ranging from \$50,928 to \$52,698 or from \$40.19 to \$49.86 per square foot of living area. 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 eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #2, which has a crawl space foundation compared to the subject's basement foundation. The Board gives less weight to the board of review's comparables, which have split-level homes compared to the subject's ranch-style dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3, which have varying degrees of similarity to the subject, although both of these comparables are significantly larger homes than the subject dwelling and neither comparable has finished basement area like the subject. These most similar comparables have improvement assessments of \$47,545 and \$48,438 or \$30.54 and \$31.15 per square foot of living area. The subject's

improvement assessment of \$45,836 or \$38.32 per square foot of living area falls below the best comparables in terms of total improvement assessment and above the best comparables on a per square foot basis, which is logical given the subject is a much smaller home than the best comparables. The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

Based on this record and after considering appropriate 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:

May 17, 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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