



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

APPELLANT: Pavel Leschinsky
DOCKET NO.: 20-00588.001-R-1
PARCEL NO.: 10-25-301-037

The parties of record before the Property Tax Appeal Board are Pavel Leschinsky, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$24,532
IMPR.: \$94,548
TOTAL: \$119,080

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 2020 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 two-story dwelling of vinyl siding or brick exterior construction containing 3,134 square feet of living area. The dwelling was built in 2007. Features of the home include a full basement finished with a 1,300 square foot recreation room, central air conditioning, one fireplace, four bathrooms, and an attached garage with 609 square feet of building area. The property has an 8,030 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings that range in size from 2,421 to 2,807 square feet of living area. The comparables were built in 1994, 2000, 1993 and 1991, respectively. Each comparable has an unfinished full basement, central air conditioning, one fireplace, 2½ or 3½ bathrooms, and an attached garage ranging in

size from 400 to 462 square feet of building area. The comparables have sites ranging in size from 6,534 to 13,068 square feet of land area and located from .33 to .56 of one mile from the subject property. The sales occurred from March 2019 to February 2020 for prices ranging from \$270,000 to \$320,000 or from \$106.05 to \$117.72 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$111,639.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,080. The subject's assessment reflects a market value of \$357,705 or \$114.14 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% 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 improved with two-story dwellings of vinyl siding or vinyl siding and brick exterior construction ranging in size from 2,684 to 3,202 square feet of living area. The homes were built in 2006 and 2012. Each comparable has an unfinished full basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage ranging in size from 451 to 620 square feet of building area. These properties have sites with either 8,010 or 8,400 square feet of land area and are located from approximately .03 to .37 miles from the subject. Comparables #1 and #2 are located along the same street and within the same block as the subject property. The comparables sold from July 2020 to December 2020 for prices ranging from \$346,350 to \$372,900 or from \$115.55 to \$138.93 per square foot of living area, including land.

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 Board gives less weight to the comparables provided by the appellant due to differences from the subject dwelling in age and/or size. The Board finds the best evidence of market value to be the comparables submitted by the board of review which are improved with dwellings more similar to the subject in size and age than the appellant's comparables. Each of the board of review comparables has an unfinished basement and fewer bathrooms than the subject indicating each would require an upward adjustment to make them more equivalent to the subject property. The board of review comparables sold for prices ranging from \$346,350 to \$372,900 or from \$115.55 to \$138.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$357,705 or \$114.14 per square foot of living area, including land, which is within the overall price range but below the range on a per square foot of living area basis as established by the best comparable sales in this record. The Board finds the subject's assessment is well supported by these comparables given the necessary adjustments to the comparables to make them more equal to the subject property. Based on this evidence the Board

finds the assessment of the subject property as established by the board of review is correct 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:

August 23, 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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COUNTY

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