



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

APPELLANT: Boris Labov
DOCKET NO.: 20-00677.001-R-1
PARCEL NO.: 15-34-202-003

The parties of record before the Property Tax Appeal Board are Boris Labov, 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 ***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: \$26,738
IMPR.: \$23,442
TOTAL: \$50,180

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 one-story dwelling of wood siding exterior construction with 1,080 square feet of living area.¹ The dwelling was built in 1957 and is 63 years old. Features of the home include a crawl space foundation and a 288 square foot one-car garage. The property has a 19,998 square foot site and is located in Deerfield, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$116,000 as of September 26, 2020. The appraisal was prepared by Gregory A. Vilenchik, a State of Illinois Certified Residential Real Estate Appraiser. The property rights appraised were fee

¹ The Board finds the best evidence for the description of the subject property was found in the appraisal. The appraiser performed an interior and exterior inspection and provided a floor plan sketch with dimensions and size calculations.

simple The appraiser described the subject property as being in overall average condition, however, the exterior needed extensive repairs was in fair condition as the exterior was damaged by water and the deck needed repairs. The appraisal contained interior and exterior photographs of the subject documenting the condition. The appraiser also noted the subject property was in a flood zone. The appraiser developed the sales comparison approach to value using three comparable sales and one listing located from .15 to 2.28 miles from the subject. The comparables have sites ranging in size from 6,050 to 89,694 square feet of land area and are improved with three, ranch style dwellings and one, multi-level dwelling ranging in size from 840 to 1,645 square feet of living area. The homes range in age from 62 to 64 years old and have crawl space or concrete slab foundations. Two comparables each have a two-car garage. Each comparable was reported to be in a flood zone. Comparables #1, #2, and #3 sold in December 2019 and August 2020 for prices ranging from \$84,500 to \$155,000 or from \$76.54 to \$130.43 per square foot of living area, including land. Comparable #4 had a list price of \$120,000 or \$142,86 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$110,000 to \$125,875. Based on these adjusted prices, the appraiser estimated the subject's market value to be \$116,000 or \$107.41 per square foot of living area, including land. The appellant requested the assessment be reduced to \$38,663 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,180. The subject's assessment reflects a market value of \$150,736 or \$139.57 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 response to the appeal, the board of review noted the subject appraisal does not appear to be for ad valorem purposes. The board of review also asserted their comparable #1 which is nearly identical to the subject was not used in the appraisal.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within .25 miles from the subject. These properties have sites ranging in size from 19,760 to 22,000 square feet of land area and improved with one-story, ranch style dwellings of wood siding exterior construction ranging in size from 864 to 1,632 square feet of living area. The dwellings were built from 1955 to 1961 with comparables #2 and #3 having effective years built of 1970 and 1967, respectively. Each comparable has a crawl space foundation and a garage ranging in size from 308 to 864 square feet of building area. One comparable has central air conditioning. Comparables #1 and #2 each have a metal utility shed while comparable #1 also has a stable. The comparables sold in April 2019 and May 2020 for prices ranging from \$262,500 to \$350,000 or from \$173.61 to \$329.86 per square foot of living area, including land. The board or review requested no change be made to the assessment.

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 finds the appellant submitted an appraisal and the board of review submitted three comparable sales to support their respective positions.

The Board gives less weight to the appraisal due to errors and inconsistencies in the adjustment process. For example, the appraiser stated that all the comparables were in similar condition to the subject, however, the appraiser applied a condition adjustment to comparable #1. The appraiser applied a positive \$10,000 to comparable #1 which has 3 car open space and only a positive \$5,000 adjustment to comparable #4 which has no garage. The appraiser utilized three sales that were located in Wheeling or Riverwoods, unlike the subject which is located in Deerfield. Two of these comparables also have significantly different site sizes than the subject when other sales more similar in site size and location were available. Lastly, the appraiser utilized a listing of a property that was improved with a multi-level dwelling unlike the subject's ranch style dwelling. For these reasons, the Board gives little weight to the appraiser's conclusion of value for the subject. However, the Board will look at the raw sales data.

The Board gives less weight to appraisal comparable #2, #3 and #4 as they are not located in Deerfield like the subject. Furthermore, comparable #1 is situated on a significantly smaller site located over 2 miles away, comparable #3 is situated on a significantly larger site, and comparable #4 is located over 1 mile away when compared to the subject. Furthermore, comparable #4 is a listing that has not yet sold.

The Board finds the best evidence of the subject's market value to be appellant's appraisal comparable #1 and the board of review comparables which are more similar to the subject in location and site size. However, appellant's comparable #1 as noted in the appraisal is inferior to the subject in terms of condition and lacks a garage, suggesting upward adjustments to make it more equivalent to the subject. Board of review comparables #2 and #3 have larger dwelling sizes that require downward adjustments to make them more equivalent to the subject. The Board also recognizes the subject has some deferred maintenance items as noted in the appellant's appraisal. Nevertheless, these properties sold from April 2019 to May 2020 for prices ranging from \$84,500 to \$350,000 or from \$76.54 to \$329.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$150,736 or \$139.57 per square foot of living area, land included which is within the lower end of the range established by the best comparable sales in the record but justified when considering the subject's deferred maintenance items. Therefore, after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is warranted based on overvaluation.

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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