



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

APPELLANT: Alex Shkrobinets
DOCKET NO.: 20-00941.001-R-1
PARCEL NO.: 10-08-205-029

The parties of record before the Property Tax Appeal Board are Alex Shkrobinets, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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: \$24,609
IMPR.: \$86,913
TOTAL: \$111,522

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 consists of a two-story dwelling of vinyl siding and brick exterior construction with 4,334 square feet of living area.¹ The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 726 square foot garage. The property has a 22,710 square foot site and is located in Round Lake, 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 that are located in the same assessment neighborhood as the subject and within .24 of a mile from the subject property. The comparables have sites that range in size from 14,049 to 16,509 square feet of land area that are improved with two-story dwellings of vinyl siding exterior construction ranging in size from 4,109 to 4,333

¹ The Board finds the best description of the subject's dwellings exterior is found in the property record card presented by the board of review.

square feet of living area. The dwellings were each built in 2005. Each comparable has an unfinished basement, central air conditioning and a garage with either 641 or 726 square feet of building area. Three comparables each have one fireplace. The comparables sold from July 2019 to May 2020 for prices ranging from \$261,000 to \$315,000 or from \$60.58 to \$76.66 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment reduction to \$93,872 which would reflect a market value of \$281,644 or \$64.98 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,466. The subject's assessment reflects a market value of \$358,865 or \$82.80 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 provided a grid analysis reiterating the appellant's comparables which described the dwellings with vinyl siding and brick exterior construction.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable sales that are located in the same assessment neighborhood as the subject and within .24 of a mile from the subject property. The comparables have sites that range in size from 12,890 to 15,290 square feet of land area that are improved with two-story dwellings of vinyl siding and brick exterior construction ranging in size from 3,591 to 4,334 square feet of living area. The dwellings were built in 2006 or 2007. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 506 to 726 square feet of building area. Three comparables each have one or two fireplaces. The comparables sold from October 2019 to October 2020 for prices ranging from \$285,000 to \$325,000 or from \$69.25 to \$87.76 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that board of review comparable sales #1 and #3 are not comparable due to the dwelling sizes being 15% and 17% smaller. Counsel noted that board of review comparables #2 and #4 are acceptable comparables. In a rebuttal grid analysis, counsel asserted that the appellant comparables, along with board of review comparables #2 and #4 are the six best comparable sales in the record and contended the subject's assessment should be reduced.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight suggested comparable sales for the Boards consideration. The Board has given reduced weight to board of review comparables #1 and #3 due to their smaller dwelling sizes when compared to the subject dwelling.

The Board finds the best evidence of market value to be the parties' remaining comparables, which are similar to the subject in location, dwelling size, design, age and some features. However, the board finds all the comparables have smaller site sizes when compared to the subject. The comparables sold from July 2019 to September 2020 for prices ranging from \$261,000 to \$325,000 or from \$60.58 to \$76.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$358,865 or \$82.80 per square foot of living area, including land, which is greater than the most similar comparable sales in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's assessment is 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: September 20, 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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