



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

APPELLANT: Tatyana Rivtis
DOCKET NO.: 20-01533.001-R-1
PARCEL NO.: 14-34-301-041

The parties of record before the Property Tax Appeal Board are Tatyana Rivtis, 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 **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: \$22,118
IMPR.: \$110,348
TOTAL: \$132,466

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 townhome of brick and frame exterior construction with 2,218 square feet of living area. The dwelling was constructed in 2007 and is approximately 13 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 396 square foot garage. The property has a 1,638 square foot site and is located in Deer Park, Ela Township, Lake County.

The subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 2019-04341.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$131,310 based on the evidence. In its submission, the board of review reported that 2019 was the beginning of the subject's general assessment cycle.

The appellant contends both overvaluation and assessment inequity with respect to the improvement assessment as the bases of the appeal.

In support of the overvaluation argument, the appellant submitted four comparable sales located within 0.048 of a mile from the subject property which have varying degrees of similarity to the subject in location, age, dwelling size and features. The comparables sold from October 2018 to November 2019 for prices ranging from \$335,000 to \$400,000 or from \$170.83 to \$185.57 per square foot of living area, land included.

In support of the inequity argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject property with varying degrees of similarity to the subject in location, age, dwelling size and features. The comparables have improvement assessments ranging from \$94,524 to \$103,789 or from \$31.82 to \$52.93 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$122,654. The requested assessment reflects a total market value of \$367,999 or \$165.91 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The request would lower the subject's improvement assessment to \$100,536 or \$45.33 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 \$140,724. The subject's assessment reflects a market value of \$422,722 or \$190.59 per square foot of living area, land included when applying the 2020 three year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$118,606 or \$53.47 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted both sale and equity information on two comparable properties as comparables #2 and #3 are the same properties. The comparables are located in the same assessment neighborhood code as the subject and within 0.11 of a mile from the subject property. The comparables have varying degrees of similarity to the subject in location, age, dwelling size and features. The comparables sold in October 2020 and October 2019 for prices of \$429,796 and \$420,270 or for \$195.26 and \$237.75 per square foot of living area, land included, respectively. The comparables have improvement assessments of \$115,070 and \$113,083 or for \$53.50 and \$55.43 per square foot of living area, respectively. Based on this evidence, the board of review requested the subject's assessment be confirmed.

The appellant submitted rebuttal comments noting that the board of review comparables #2 and #3 were the same properties. The appellant critiqued the board of review's two comparables, arguing that both of the properties submitted have superior finished basements and a higher bathroom count when compared to the subject's unfinished basement and bathroom count.

Conclusion of Law

The appellant contends, in part, 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the subject property was the matter of an appeal before this Board for a prior tax year under Docket Number 2019-04341.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$131,310. The Property Tax Appeal Board takes notice that Ela Township's general assessment period began in the 2019 tax year and continues through the 2022 tax year. The Board also finds this record shows that a 1.0088 equalization factor was issued in Ela Township for the 2020 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds the subject property is an owner-occupied residence and that the 2019 and 2020 tax years are within the same general assessment period for Ela Township. The record contains no evidence showing the subject property sold in an arm's length transaction establishing a different fair cash value. For these reasons, the Property Tax Appeal Board finds that the prior year's decision should be carried forward to the 2020 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of the 2019 equalization factor of 1.0088. ($\$131,301 \times 1.0088 = \$132,466$).

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:

December 21, 2021



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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