



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

APPELLANT: Leonid Schumyatskiy  
DOCKET NO.: 20-02073.001-R-1  
PARCEL NO.: 16-27-404-009

The parties of record before the Property Tax Appeal Board are Leonid Schumyatskiy, 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:** \$46,763  
**IMPR.:** \$238,643  
**TOTAL:** \$285,406

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 2-story dwelling of brick exterior construction with 3,597 square feet of living area. The dwelling was constructed in 2006 and is approximately 14 years old. Features of the home include a partially finished basement, central air conditioning, two fireplaces, and an attached garage containing 450 square feet of building area. The property has a site measuring approximately 9,587 square feet and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted a grid containing information on four equity comparables located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of 2-story homes of brick or wood siding exterior construction that range in size from 3,096 to 3,448 square feet of living area. The homes range

in age from 14 to 19 years old. Three homes each feature a partially finished basement; each home has central air conditioning; three comparables each have a fireplace; and each comparable has an attached garage ranging in size from 378 to 504 square feet of building area. The comparables have improvement assessments that range from \$167,879 to \$195,963 or from \$54.22 to \$56.76 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$200,811 or \$55.83 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 \$285,406. The subject property has an improvement assessment of \$238,643 or \$66.35 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 in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of 1.75-story, 2-story, and 2.5-story dwellings with brick, Dryvit, brick and stone, or wood siding and brick exteriors ranging in size from 3,014 to 4,002 square feet of living area. The homes were built from 2003 to 2010. Each home features a partially finished basement, central air conditioning, one or two fireplaces, and an attached or a detached garage ranging in size from 441 to 800 square feet of building area. The comparables have improvement assessments ranging from \$201,039 to \$257,488 or from \$62.81 to \$67.78 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The taxpayer 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). The Board finds that the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine equity comparables with varying degrees of similarity to the subject in support of their positions before the Property Tax Appeal Board. The Board gave reduced weight to appellant's comparable #2 due to its lack of finished basement area, unlike the subject. The Board finds the remaining comparables in the record to be similar to the subject in finished basement area, as well as location, age, and most features. However, several comparables differ slightly in dwelling size and story height suggesting that adjustments need to be applied to these comparables to make them more equivalent to the subject. The Board finds the best comparables in the record have improvement assessments ranging from \$167,879 to \$257,488 or from \$54.22 to \$67.78 per square foot of living area. The subject's improvement assessment of \$238,643 or \$66.35 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis. Based on this record, and after making appropriate adjustments to the best comparables for differences from the subject such as dwelling size and/or design, the Board finds that the appellant did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, no reduction in the subject's improvement assessment is warranted.

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:

November 22, 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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APPELLANT

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COUNTY

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