



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

APPELLANT: Atanas Kolev
DOCKET NO.: 20-02207.001-R-1
PARCEL NO.: 16-36-414-014

The parties of record before the Property Tax Appeal Board are Atanas Kolev, 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: \$69,433
IMPR.: \$129,928
TOTAL: \$199,361

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 2-story dwelling of brick and wood siding exterior construction with 3,036 square feet of living area. The dwelling was built in 1967 and is approximately 53 years old. The dwelling has an effective age of 1968 due to remodeling in 1991. Features of the home include a basement with finished area, central air conditioning, one fireplace, a 529 square foot attached garage, and an 800 square foot inground swimming pool. The property has an approximately 17,149 square foot site 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 information on four equity comparables with the same neighborhood code as the subject property and located within 0.37 of a mile from the subject. The appellant reported that the comparables are improved with 2-story

dwellings of brick exterior construction ranging in size from 2,666 to 3,172 square feet of living area. The dwellings range in age from 81 to 83 years old. Each comparable was reported to have a full basement with one having finished area, central air conditioning, and one fireplace. Three comparables each have a garage ranging in size from 200 to 484 square feet of building area. Comparable #1 was also reported to have an additional detached garage. The comparables have improvement assessments that range from \$96,215 to \$113,135 or from \$35.67 to \$37.99 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$111,269 or \$36.65 per square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,361. The subject property has an improvement assessment of \$129,928 or \$42.80 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 with the same assessment neighborhood code as the subject property and located within 0.92 of a mile from the subject. The comparables are improved with 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,023 to 3,136 square feet of living area. The homes were built from 1964 to 1977 and have effective ages ranging from 1973 to 1987. The board of review reported that each comparable has a basement with two having finished area, central air conditioning, one fireplace, and an attached garage ranging in size from 462 to 600 square feet of building area. Comparable #4 has an inground swimming pool. The comparables have improvement assessments that range from \$128,924 to \$186,043 or from \$41.99 to \$61.08 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on nine comparables to support their respective positions. The Board gives less weight to the appellant's comparables which differ from the subject in age, lack a garage, lack basement finish, and/or have an addition garage which the subject lacks. The Board also gives less weight to board of review comparables #2, #3 and #5 which each lack basement finish, a feature of the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #4 which are more similar to the subject in location, design, age/effective age, dwelling size, and most features. However, board of review comparable #1 lacks an inground swimming pool which is a feature of the subject suggesting an upward adjustment would be necessary for this difference to make it more equivalent to the subject. Nevertheless, these comparables have

improvement assessments of \$128,924 and \$186,043 or \$41.99 and \$61.08 per square foot of living area. The subject's improvement assessment of \$129,928 or \$42.80 per square foot of living area is bracketed by the two best comparables in the record. Based on this record and after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Atanas Kolev, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085