



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

APPELLANT: Ludmila Shapiro
DOCKET NO.: 20-02851.001-R-1
PARCEL NO.: 11-32-308-041

The parties of record before the Property Tax Appeal Board are Ludmila Shapiro, the appellant, by attorney Joan Vasquez of Property Tax Appeals, LLC in Palatine, 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: \$22,158
IMPR.: \$34,823
TOTAL: \$56,981

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 wood siding exterior construction containing 1,200 square feet of living area. The dwelling was constructed in 1978. Features of the home include a slab foundation, central air conditioning, and an attached one-car garage with 242 square feet of building area. The property is located in Vernon Hills, Libertyville 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 improved with two-story dwellings (townhomes) with vinyl siding or brick and aluminum siding exteriors ranging in size from 1,025 to 1,125 square feet of living area.¹ The homes were built from 1976 to 1979. Each comparable

¹ The appellant provided copies of the Multiple Listing Service (MLS) listing sheet for each comparable containing descriptions and sales data for each property.

has central air conditioning and a garage with either 242 or 308 square feet of building area. The comparables are located from 97 feet to 540 feet from the subject property. These comparables sold from June 2019 to September 2020 for prices ranging from \$138,000 to \$155,000 or from \$128.89 to \$151.22 per square foot of living area. The appellant disclosed that comparable #3 had \$3,000 in concessions which, according to the appellant, reduced the purchase price to \$152,000 or \$148.29 per square foot of living area. The appellant requested the subject's assessment be reduced to \$50,828.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,981. The subject's assessment reflects a market value of \$171,166 or \$142.64 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings of wood siding exterior construction each with 1,200 square feet of building area. The homes were built from 1976 to 1979. Each property has a slab foundation, central air conditioning and an attached garage with 242 square feet of building area. The board of review disclosed each comparable is a Lexington Model as is the subject property. The comparables are located from 449 feet to 787 feet from the subject property. The sales occurred from July 2019 to January 2020 for prices ranging from \$168,000 to \$182,900 or from \$140.00 to \$152.42 per square foot of living area.

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 best evidence of market value to be the comparables sales presented by the board of review as each property is improved with a similar model home as the subject property and is identical in size and features to the subject property. These comparables sold for prices ranging from \$168,000 to \$182,900 or from \$140.00 to \$152.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$171,166 or \$142.64 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight is given appellant's comparables as these properties are not as similar to the subject as are the board of review comparables. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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:

December 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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COUNTY

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