



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

APPELLANT: Valery Vasilyev  
DOCKET NO.: 20-03294.001-R-1  
PARCEL NO.: 15-14-403-028

The parties of record before the Property Tax Appeal Board are Valery Vasilyev, the appellant, by attorney Anthony DeFrenza, of the Law Office of DeFrenza & Mosconi PC in Northbrook; 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:** \$65,978  
**IMPR.:** \$261,050  
**TOTAL:** \$327,028

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 5,221 square feet of living area. The dwelling was constructed in 2002 and is approximately 18 years old. Features of the home include a partially finished basement, central air conditioning, two fireplaces, and a garage containing 774 square feet of building area. The property has a 20,000 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant marked assessment inequity with regard to the improvement as the basis of the appeal.<sup>1</sup> In support of this argument, the appellant submitted a grid analysis with information on

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<sup>1</sup> Although the appellant marked "assessment equity" as the only basis of the appeal, the appellant's grid contains one comparable which was also submitted by the board of review that contains sale data. Furthermore, appellant's counsel argued in his brief that the subject is overvalued based in part on this comparable sale. The Board finds that it will only analyze this appeal from a uniformity (equity in assessment) standpoint as one comparable sale fails to

four equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of brick or Dryvit exteriors ranging in size from 4,683 to 5,480 square feet of living area. The homes range in age from 14 to 20 years old and each features a partially finished basement, central air conditioning, one to three fireplaces, and a garage ranging in size from 726 to 1,058 square feet of building area. The comparables have improvement assessments ranging from \$205,868 to \$270,059 or from \$37.57 to \$52.85 per square foot of living area. The appellant disclosed that comparable #1 sold in October 2019 for a price of \$750,000 or \$136.86 per square foot of living area, land included. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$244,851 or \$46.90 per square foot of living area.

In further support of the appeal, the appellant's counsel submitted a brief contending that the subject's improvement assessment per square foot of living area is higher than the "average building AV/SF ratio" of the comparables presented; that there are two "recent sales of comparable properties" with sale prices lower than the subject's market value as reflected by the assessment;<sup>2</sup> and that the requested reduced assessment for the current tax year 2020 should be carried forward to the subsequent tax years 2021 and 2022 per Section 16-185 of the Property Tax Code.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$350,235. The subject's assessment reflects an approximate market value of \$1,052,073 or \$201.51 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. The subject property has an improvement assessment of \$284,257 or \$54.44 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on five comparable properties, three of which were also submitted by the appellant. Appellant's comparables #1, #3 and #4 are the same properties as board of review comparables #2, #5, and #3, respectively. The two new comparables (board of review comparables #1 and #4) are located in the same assessment neighborhood code as the subject property and are improved with 2-story dwellings of brick exterior construction containing 5,602 and 5,109 square feet of living area, respectively. The comparables were built in 2000 and 2006 and both feature a partially finished basement, central air conditioning, three fireplaces, and a garage containing 831 and 1,194 square feet of building area, respectively. These two comparables have improvement assessments of \$307,435 and \$296,917 or \$54.88 and \$58.12 per square foot of living area, respectively. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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meet the threshold requirement of going forward based on the grounds of overvaluation. See 86 Ill.Admin.Code §1910.65(c)(4). However, the Board will consider this sale and give it appropriate weight in determining the correct assessment of the subject property.

<sup>2</sup> Although the appellant identified two properties that sold in 2019, only one of them (appellant's comparable #1 in the grid analysis) contains descriptive characteristics and sale data. Consequently, the Board will not consider the second property as it is impossible to conduct a meaningful comparative analysis with the subject property.

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

As an initial matter, the Property Tax Appeal Board gave no weight to the appellant's argument utilizing the "average building AV/SF ratio" of those comparables deemed best in determining the subject's assessment. Notwithstanding the fact that the appellant has filed this appeal based on uniformity (equity in assessment) and not overvaluation (market value), the decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the average improvement assessment or median sale price per square foot of living area, including land, of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2<sup>nd</sup> Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2<sup>nd</sup> Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4<sup>th</sup> Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5<sup>th</sup> Dist. 1989)). Based upon the foregoing legal principles and contrary to the assertion of the appellant's counsel, there is no indication that an "average building AV/SF ratio" should be utilized to determine the subject's improvement assessment.

Next, as to the appellant's argument that the requested reduced assessment for the current tax year 2020 should be carried forward to the subsequent tax years 2021 and 2022 per Section 16-185 of the Property Tax Code, the Board finds that this argument is unsupported.

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 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. (35 ILCS 200/16-185) [Emphasis added].

Moreover, Section 1910.10(b) of the Rules of the Property Tax Appeal Board states as follows:

b) The Property Tax Appeal Board shall determine the correct assessment prior to state equalization of any parcel of real property **which is the subject of an appeal**.... [Emphasis added].

Nothing in the record indicates that the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property for any given tax year. Moreover, tax year 2020 is the only tax year that is the subject of this appeal. Therefore, Property Tax Appeal Board is without jurisdiction in this appeal to make any decision with regard to the subject's assessments for tax years 2021 and 2022.

The parties submitted a total of six equity comparables, including three common comparables, to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #2 along with board of review comparable #1 based on their significantly differing dwelling sizes relative to the subject's dwelling. The Board finds the remaining comparables (which includes the three common comparables) and board of review comparable #4 to be most similar to the subject in dwelling size as well as in location, design, construction, finished basement area, and other features. These best comparables in the record have improvement assessments ranging from \$205,868 to \$296,917 or from \$37.57 to \$58.12 per square foot of living area. The subject property has an improvement assessment of \$284,257 or \$54.44 per square foot of living area which is higher than all but board of review comparable #4. However, board of review comparable #4 has a larger garage, newer age, and one more fireplace relative to the subject requiring downward adjustments for these superior features in order to make it more equivalent to the subject. After considering adjustments to the comparables for differences from the subject, the Board finds that the subject's improvement is unequally assessed. Additionally, although this appeal is based on uniformity rather than overvaluation, as further support that the assessment of the subject property appears excessive, the record contains one common comparable (appellant's comparable #1/board of review comparable #2) which contains sale data, is similar to the subject, and presented with a recent sale in October 2019 for a price of \$750,000 or \$136.86 per square foot of living area, land included. The subject's assessment reflects an approximate market value of \$1,052,073 or \$201.51 per square foot of living area, land included, which is significantly higher than the parties' common comparable sale. Therefore, the Board finds that based on the overall evidence in the record, the appellant has demonstrated with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction 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

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:

February 21, 2023



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

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