



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

APPELLANT: Paul Yaroslavskiy  
DOCKET NO.: 20-03295.001-R-1  
PARCEL NO.: 09-13-205-004

The parties of record before the Property Tax Appeal Board are Paul Yaroslavskiy, 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 **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:** \$24,622  
**IMPR.:** \$91,542  
**TOTAL:** \$116,164

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 wood siding exterior with 3,424 square feet of living area. The dwelling was constructed in 2004 and is approximately 17 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a garage containing 546 square feet of building area. The property has a 9,748 square foot site and is located in Wauconda, Wauconda Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on four equity comparables each located within 2,274 feet from the subject and in the same assessment neighborhood code as the subject property. The comparables consist of 2-story homes of wood siding exteriors that range in size from 2,928 to 3,836 square feet of living area. The homes are each either 16 or 17 years old. Each comparable features an unfinished basement,

central air conditioning, a fireplace, and a garage containing either 500 or 546 square feet of building area. The comparables have improvement assessments that range from \$56,151 to \$90,884 or from \$19.18 to \$23.69 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,164. The subject property has an improvement assessment of \$91,542 or \$26.74 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 equity comparables located within 1,289 feet from the subject and in the same assessment neighborhood code as the subject property. The comparables consist of 2-story dwellings with vinyl siding exteriors ranging in size from 3,410 to 3,425 square feet of living area. The homes were built in either 2003 or 2004. Four comparables each feature a partially finished basement and each comparable features central air conditioning, and a garage containing either 546 or 609 square feet of building area. One comparable has a fireplace. The comparables have improvement assessments that range from \$90,020 to \$98,887 or from \$26.28 to \$28.88 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). 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 a total of nine equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables based on their differences from the subject in dwelling size.

The Board finds the best evidence of equity in assessment to be the comparables submitted by the board of review which are nearly identical to the subject in dwelling size and are also very similar to the subject dwelling in proximity, design, age, foundation, and most features. However, four of these comparables have finished basement area which the subject lacks, and four comparables lack a fireplace which is a feature of the subject dwelling thus suggesting that some adjustments are needed to the comparables in order to make them more equivalent to the subject. These most similar comparables in the record have improvement assessments ranging from \$90,020 to \$98,887 or from \$26.28 to \$28.88 per square foot of living area. The subject's improvement assessment of \$91,542 or \$26.74 per square foot of living area falls within the range established by the most similar 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 considering adjustment to the comparables for differences from the subject, 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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:

April 18, 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

AGENCY

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COUNTY

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