



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

APPELLANT: Michael Smirnov
DOCKET NO.: 20-03322.001-R-1
PARCEL NO.: 12-17-211-015

The parties of record before the Property Tax Appeal Board are Michael Smirnov, 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: \$30,746
IMPR.: \$141,371
TOTAL: \$172,117

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 two-story dwelling of wood siding exterior construction containing 1,996 square feet of living area. The dwelling was built in 2007. Features of the home include a full basement with a recreation room, central air conditioning, one fireplace and an attached garage with 400 square feet of building area. The property has a site with approximately 9,710 square feet of land area located in Lake Bluff, Shields 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 analysis using four comparables improved with two-story dwellings of wood siding exterior construction that range in size from 2,628 to 3,551 square feet of living area. The homes range in age from 11 to 16 years old. Each comparable has a full basement with three having finished area, central air

conditioning and a garage ranging in size from 399 to 810 square feet of building area. Three comparables each have one fireplace. The comparables are located from approximately .20 to .36 of one mile from the subject property. These comparables have improvement assessments ranging from \$153,131 to \$220,006 or from \$55.52 to \$61.96 per square foot of living area.

Appellant's counsel submitted a written statement explaining they identified "0" comparable properties of similar size, age, construction and classification that were located in the same neighborhood as the subject property. Counsel explained that after expanding the search criteria seven comparables were identified and six were assessed lower than the subject property based on the Equity Ratio (Building AV/SF ratio) that was performed. Counsel indicated that the average Equity Ratio for the comparables was \$58.85 per square foot of living area whereas the subject had a ratio of \$70.83 per square foot of living area. Using the average Equity Ratio counsel argued the subject's total assessment should be \$148,210 to reflect market value of \$444,674. Counsel argued further market value adjustments to the subject's market value of \$444,674 should be made to account for variations between the subject and comparables in size, fixture count, numbers of bathrooms, basement size grade and land area to arrive at an adjusted market value for the subject property of \$351,295 and a total assessment of \$117,086.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$172,117. The subject property has an improvement assessment of \$141,371 or \$70.83 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on two equity comparables improved with 1.5-story dwellings of stucco or brick exterior construction built in 2007 or 2009 and contained 2,447 and 2,307 square feet of living area, respectively. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces and an attached garage with 734 or 480 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located within .41 of one mile from the subject property. These two comparables have improvement assessments of \$172,341 and \$165,959 or \$70.43 and \$71.94 per square foot of living area, respectively.

Conclusion of Law

The appellant 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 Board gives little weight to the equity comparables presented by the appellant as these properties are improved with dwellings that are from 32% to 78% larger than the subject dwelling. The Board gives more weight to the comparables provided by the board of review that are more similar to the subject dwelling in size than are the comparables presented by the appellant. The board of review comparables are relatively similar to the subject dwelling in location, age and most features with the primary exception being each has an unfinished

basement whereas the subject has a basement that is partially finished with a recreation room, suggesting the comparables may require an upward adjustment to make them more equivalent to the subject for this feature. These comparables have improvement assessments of \$172,341 and \$165,959 or \$70.43 and \$71.94 per square foot of living area, respectively. The subject's improvement assessment of \$141,371 or \$70.83 per square foot of living area falls below each comparable on an overall basis, which is appropriate given the subject dwelling's smaller size in relation to these two comparables but is bracketed by the comparables on a per square foot basis.

The Board further finds the appellant presented no market data or comparable sales to justify the purported need to further adjust the subject's assessment for market value considerations.

Based on this record 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

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: January 17, 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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