



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

APPELLANT: Olga Manolenko  
DOCKET NO.: 20-03482.001-R-1  
PARCEL NO.: 15-34-200-132

The parties of record before the Property Tax Appeal Board are Olga Manolenko, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$28,802  
**IMPR.:** \$66,241  
**TOTAL:** \$95,043

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 condominium unit of frame exterior construction with 1,856 square feet of living area. The dwelling was constructed in 1976 and features an unfinished basement, central air conditioning, a fireplace and a garage with 420 square feet of building area. The property is located in Deerfield, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis containing information on four comparable sales located within .16 of a mile and within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story condominium units of frame construction each containing 1,856 square feet of living area. The dwellings were built in either 1976 or 1977. Each comparable features a basement, one that is partially finished. Each comparable also features central air conditioning, a fireplace and a 420 square foot garage. The comparables sold

from November 2019 to July 2020 for prices ranging from \$272,000 to \$302,500 or from \$146.55 to \$162.98 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$92,791 which would reflect a market value of \$278,401 or \$150.00 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,043. The subject's assessment reflects a market value of \$285,500 or \$153.83 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 a grid analysis containing information on five comparable sales located within 487 feet and within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story condominium units with wood siding exterior construction containing either 1,856 or 2,000 square feet of living area. The dwellings were built in either 1976 or 1977. Each comparable features a basement, three being partially finished. Each comparable also has central air conditioning and a garage containing 420 square feet of building area. Three comparables each have a fireplace. The comparables sold from August 2019 to November 2020 for prices ranging from \$300,000 to \$335,000 or from \$161.64 to \$174.52 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

### **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 parties submitted a total of nine comparable sales in support of their respective positions before the Property Tax Appeal Board. Although all nine comparables are substantially similar to the subject in most features, the Board gives less weight to appellant's comparable #4 and board of review comparables #3, #4, and #5 which have partially finished basements, dissimilar to the subject's unfinished basement. The Board finds the remaining comparables to be most similar to the subject in location, design, age, dwelling size, foundation, and features. The best comparables in the record sold from August 2019 to January 2020 for prices ranging from \$272,000 to \$335,000 or from \$146.55 to \$167.50 per square foot of living area. The subject's assessment reflects a market value of \$285,500 or \$153.83 per square foot of living area, which is well within the range established by the best comparable sales in this record both on an overall value basis and on a per square foot basis. Based on this record and after considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the subject's assessment as established by the board of review is supported and, therefore, no 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

AGENCY

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COUNTY

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