



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

APPELLANT: Alexander Longin  
DOCKET NO.: 20-03630.001-R-1  
PARCEL NO.: 15-06-409-018

The parties of record before the Property Tax Appeal Board are Alexander Longin, the appellant, by attorney Eric Feldman of Eric Feldman & Assoc. P.C. in Chicago, 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:** \$32,526  
**IMPR.:** \$89,822  
**TOTAL:** \$122,348

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 12,160 square foot site improved with a two-story dwelling of wood siding exterior construction built in 1989 containing 2,280 square feet of living area. Features of the home include a partial basement with finished area, central air conditioning, one fireplace and an attached garage with 420 square feet of building area. The property is in Vernon Hills, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with two-story dwellings of frame construction that were built in 1989 or 1991 and range in size from 1,798 to 2,280 square feet of living area. Comparable #5 has a crawl space foundation and the remaining comparables have partial or full basements with three having finished area. Each comparable also has central air conditioning and an attached garage with 420 square feet of building area. One comparable

has a fireplace. The comparables are located from approximately .07 to .37 of one mile from the subject property and have sites ranging in size from 7,520 to 20,500 square feet of land area. The sales occurred from March 2019 to December 2019 for prices ranging from \$257,000 to \$350,000 or from \$142.94 to \$156.84 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$114,438.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,348. The subject's assessment reflects a market value of \$367,522 or \$161.94 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 that were built from 1989 to 1992 and range in size from 2,165 to 2,280 square foot of living area. Each home has a full or partial basement with one having finished area, central air conditioning and an attached garage with either 400 or 420 square feet of building area. Three comparables each have one fireplace. The comparables are located from .16 to .35 of one mile from the subject property and have sites that range in size from 7,520 to 11,310 square feet of land area. The sales occurred from April 2019 to April 2020 for prices ranging from \$355,000 to \$395,000 or from \$162.32 to \$173.25 per square foot of living area, including land.

### **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 parties submitted information on nine comparable sales to support their respective positions. The Board gives less weight to appellant's comparables #1 and #4 due to differences from the subject dwelling in size. The Board gives less weight to appellant's comparable #5 due to the differences from the subject dwelling in size and foundation. The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 as well as the board of review comparables. These comparables are similar to the subject in age and in size containing from 2,165 to 2,280 square feet of living area. Appellant's comparable #2 and board of review comparable #3 each lack a fireplace, unlike the subject property, suggesting each would require an upward adjustment to make them more equivalent to the subject property for this feature. Additionally, board of review comparables #1, #2 and #4 have unfinished basements, unlike the subject property, suggesting each would require an upward adjustment to make them more equivalent to the subject property for this feature. These six comparables sold for prices ranging from \$324,500 to \$395,000 or from \$148.38 to \$173.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$367,522 or \$161.94 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is below each comparable sale provided by the board of review on a per square

foot of living area basis. Based on this evidence and after considering the suggested adjustments to the comparables, 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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