



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

APPELLANT: Svitlana Kalmanovsky  
DOCKET NO.: 20-03646.001-R-1  
PARCEL NO.: 15-05-109-040

The parties of record before the Property Tax Appeal Board are Svitlana Kalmanovsky, 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:** \$24,905  
**IMPR.:** \$49,553  
**TOTAL:** \$74,458

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 part two-story and part one-story<sup>1</sup> townhouse of wood siding exterior construction with 1,333 square feet of living area. The dwelling was constructed in 1995. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 433 square foot garage. The property has a 3,050 square foot site and is located in Mundelein, 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 with the same assessment neighborhood code as the subject and located within .15 of a mile from the subject property. The

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<sup>1</sup> Both parties' grid analyses describe the subject dwelling as a one-story design. However, the Board finds the best description of the subject dwelling is found in the subject's property record card presented by the board of review which contains a schematic diagram depicting the dwelling with a part two-story and part one-story design.

comparables have sites that range in size from 3,480 to 6,100 square feet of land area. The comparables are improved with one-story<sup>2</sup> or two-story townhouses of frame exterior construction ranging in size 1,333 to 1,403 square feet of living area. The dwellings were built from 1994 to 1996. Two comparable each have an unfinished basement and three comparables each have a concrete slab foundation. Each comparable has central air conditioning and a garage ranging in size from 400 to 440 square feet of building area. One comparable has a fireplace. The comparables sold from February to December 2019 for prices ranging from \$195,000 to \$230,000 or from \$138.99 to \$165.47 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$67,139, which would reflect a market value of \$201,437 or \$151.12 per square foot of living area, including land, when using 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 \$74,458. The subject's assessment reflects a market value of \$223,665 or \$167.79 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 three comparable sales with the same assessment neighborhood code as the subject and located within .12 of a mile from the subject property. Board of review comparable #1 is the same property as the appellant's comparable #1. The comparables have sites that range in size from 5,230 to 6,970 square feet of land area. The comparables are improved with one-story<sup>3</sup> townhouses of wood siding exterior construction with 1,312 or 1,333 square feet of living area. The dwellings were built in 1994 or 1995. One comparable has a concrete slab foundation and two comparables each have an unfinished basement. Each comparable has central air conditioning and a garage containing either 391 or 433 square feet of building area. Two comparables each have one fireplace. The comparables sold from July 2019 to June 2020 for prices ranging from \$208,000 to \$230,000 or from \$156.04 to \$175.30 per square foot of living area, including land.

The board of review asserted that the county sales are more comparable in story height and support the subject's current assessment.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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

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<sup>2</sup> The appellant's comparable #1 has a ground floor area of 379 square feet with an above ground area of 1,333 square feet, suggesting this is a part two-story dwelling.

<sup>3</sup> The board of review's comparables are described as one-story townhouses, each having a ground floor area of 379 square feet with an above ground area of 1,312 or 1,333 square feet, suggesting they are part two-story dwellings.

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 record contains seven suggested comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparable #1/board of review comparable #1, appellant's comparable #5 and board of review comparable #2, as each has an unfinished basement in contrast to the subject's concrete slab foundation.

The Board finds the best evidence of market value to be the parties' remaining comparables, which are similar to the subject in location, dwelling size, age and some features. The comparables sold from February to December 2019 for prices ranging from \$195,000 to \$228,500 or from \$138.99 to \$173.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$223,665 or \$167.79 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment 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: 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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