



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

APPELLANT: David Gelyana  
DOCKET NO.: 20-03986.001-R-1  
PARCEL NO.: 15-33-223-014

The parties of record before the Property Tax Appeal Board are David Gelyana, 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:** \$41,331  
**IMPR.:** \$120,320  
**TOTAL:** \$161,651

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 2,600 square feet of living area that was built in 1990. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 441 square feet of building area. The property has a 9,920 square foot site located in Buffalo Grove, 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 wood siding exterior construction ranging in size from 2,618 to 3,558 square feet of living area. The homes were built from 1990 to 1992. Each property has a full basement with three having finished area, central air conditioning, one fireplace and an attached garage ranging in size from 400 to 462 square feet of building area. Comparable #3 also has an inground swimming pool.

These properties have sites ranging in size from 8,900 to 10,060 square feet of land area and are located within approximately .20 of one mile from the subject property. The sales occurred from March 2019 to July 2020 for prices ranging from \$325,000 to \$536,250 or from \$124.14 to \$177.09 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$138,587.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$161,651. The subject's assessment reflects a market value of \$485,584 or \$186.76 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 five comparable sales improved with two-story dwellings of wood siding exterior construction that were built in 1990 and range in size from 2,502 to 2,820 square feet of living area. Each property has a full or partial basement with four having finished area, central air conditioning, one fireplace and an attached garage with 441 square feet of building area. These properties have sites ranging in size from 8,760 to 9,920 square feet of land area and are located within approximately .19 of one mile from the subject property. The sales occurred from April 2019 to December 2019 for prices ranging from \$488,000 to \$532,000 or from \$173.05 to \$206.52 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 ten comparable sales for the Board's consideration. Less weight is given to appellant's comparables #2 through #4 due to differences from the subject dwelling in size. Less weight is given appellant's comparable #5 as the price of this comparable is an outlier when contrasted with the remaining comparables that are similar to the subject dwelling in size. The Board gives most weight to appellant's comparable #1 and to the board of review comparables. These properties are improved with homes that range in size from 2,502 to 2,820 square feet of living area. The comparables have similar features as the subject with the exception four comparables have finished basement area, unlike the subject's unfinished basement, suggesting each would require a downward adjustment to make them more equivalent to the subject property. The comparables sold from March 2019 to December 2019 for prices ranging from \$470,000 to \$532,000 or from \$177.09 to \$206.52 per square foot of living area, including land. The two comparables that have unfinished basements like the subject sold for prices of \$470,000 and \$530,000 or for \$177.09 and \$187.94 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$485,584 or \$186.76 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is bracketed by the two comparables that have unfinished basements like

the subject property. Based on this evidence 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.



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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



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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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