



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

APPELLANT: Viktoryia Avtushka  
DOCKET NO.: 20-04588.001-R-1  
PARCEL NO.: 14-21-210-010

The parties of record before the Property Tax Appeal Board are Viktoryia Avtushka, 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:** \$24,304  
**IMPR.:** \$96,255  
**TOTAL:** \$120,559

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 one-story and part two-story<sup>1</sup> dwelling of wood siding exterior construction with 1,924 square feet of living area. The dwelling was constructed in 1988. Features of the home include a basement, central air conditioning, a fireplace and a 440 square foot garage. The property also has a 630 square foot inground swimming pool. The property has a 10,890 square foot site and is located in Lake Zurich, Ela 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 .30 of a mile from the subject property. The

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<sup>1</sup> The Board finds the best description of the subject's story height is found in the subject's property record card submitted by the board of review which contained a schematic diagram and dimensions of the dwelling and also revealed the property has a 630 square foot inground swimming pool.

comparables have sites that range in size from 10,060 to 15,910 square feet of land area. The comparables are improved with one-story or two-story dwellings of wood siding exterior construction ranging in size from 1,855 to 2,401 square feet of living area. The dwellings were built in 1987 or 1988. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 380 to 504 square feet of building area. The comparables sold from May 2019 to June 2020 for prices ranging from \$287,500 to \$390,000 or from \$140.57 to \$187.66 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$105,521, which would reflect a market value of \$316,595 or \$164.55 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 \$120,559. The subject's assessment reflects a market value of \$362,148 or \$188.23 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 with the same assessment neighborhood code as the subject and located within .20 of a mile from the subject property. The comparables have sites that range in size from 10,010 to 11,760 square feet of land area. The board of review reported the comparables are improved with one-story<sup>2</sup> dwellings of wood siding exterior construction built in 1988, each containing 1,924 square feet of living area. Each comparable has a basement, central air conditioning and a 440 square foot garage. Four comparables each have one fireplace. The comparables sold from August 2019 to February 2021 for prices ranging from \$351,250 to \$425,000 or from \$182.56 to \$220.89 per square foot of living area, including land. 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 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 ten suggested comparable sales for the Board's consideration. The Board has given less weight to the comparables presented by the appellant which are less similar to the subject in dwelling size than are the comparables presented by the board of review. Furthermore, the appellant's comparable #4 is a dissimilar one-story design when compared to the subject's part one-story and part two-story design. The Board has given less weight to board of review comparable #1 due to its sale date occurring 14 months after the assessment date at issue, and thus is less likely to be indicative of the subject's market value as of January 1, 2020.

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<sup>2</sup> The board of review's comparables each have a ground floor area of 670 square feet with an above ground area of 1,924 square feet, suggesting the dwellings are part two-story in design.

The Board finds the best evidence of market value to be board of review comparables #2, #3, #4 and #5, which are identical to the subject in dwelling size, design and age, and similar to the subject in location and some features. However, the Board finds none of the comparables have an inground swimming pool like the subject. Nevertheless, these four comparables sold from August 2019 to November 2020 for prices ranging from \$351,250 to \$384,000 or from \$182.56 to \$199.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$362,148 or \$188.23 per square foot of living area, including land, which falls at the lower end of the range established by the best comparable sales in the record and appears to be well supported given its inground swimming pool feature. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's 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.

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Chairman



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Member



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Member



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Member



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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: March 21, 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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