



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

APPELLANT: Nadiya Shvets
DOCKET NO.: 20-04651.001-R-1
PARCEL NO.: 15-06-411-011

The parties of record before the Property Tax Appeal Board are Nadiya Shvets, 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: \$29,861
IMPR.: \$78,008
TOTAL: \$107,869

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 wood siding exterior construction with 1,798 square feet of living area. The dwelling was built in 1989. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a 420 square foot garage. The property has an approximately 7,590 square foot site and is located 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 four comparable sales located within 0.30 of a mile from the subject. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 1,798 to 1,920 square feet of living area. The dwellings were built in 1989 or 1990. Each comparable has a basement with two having finished area, central air conditioning, and a 400 or 420 square foot garage. Two comparables each have one fireplace.

The properties sold from May to December 2019 for prices ranging from \$257,000 to \$342,500 or from \$134.38 to \$190.49 per square foot of living area, land included. The appellant submitted supplemental notes and MLS listing sheets for comparables #1 and #4 which disclosed these comparables were rehabbed in 2016 and 2013, respectively. Based on this evidence, the appellant requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,869 which reflects a market value of \$324,028 or \$180.22 per square foot of living area, land included, when using the 2021 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 property and located within 0.30 of a mile from the subject. Board of review comparables #1, #4, and #5 are the same properties as appellant comparables #4, #1, and #3, respectively, which were previously described. The two new board of review comparables are improved with 2-story dwellings of wood siding exterior construction with either 1,798 or 1,896 square feet of living area. The dwellings were each built in 1989. Each comparable has a basement with one having finished area, central air conditioning, and a 420 square foot garage. One comparable has one fireplace. Sales for the two comparables and the additional sale for board of review #4¹, one of the common comparables, occurred in either June or July 2020 for prices ranging from \$348,900 to \$361,000 or from \$184.51 to \$194.05 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be sustained.

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 six suggested comparable sales for the Board's consideration, which includes three common properties, one of which depicted sales in both September 2019 and June 2020. The Board gives less weight to the appellant comparable #1/board of review comparable #4, appellant comparable #2, and board of review comparable #3 which lack basement finish, which is a feature of the subject.

The Board finds the best evidence of market value to be appellant comparable #3/board of review comparable #5, appellant comparable #4/board of review comparable #1, and board of review comparable #2 which are overall more similar to the subject in location, design, age,

¹ The board of review reported a second sale for its comparable #4, which is the same property as appellant comparable #1. The appellant reported this comparable sold in September 2019 for \$258,000 or \$134.38 per square foot of living area, land included, while the board of review reported this property sold in June 2020 for a price of \$354,262 or \$184.51 per square foot of living area, land included. The second sale was not disclosed nor was it refuted by the appellant in rebuttal.

dwelling size, basement finish, and other amenities. The properties sold from May 2019 to June 2020 for prices ranging from \$325,000 to \$348,900 or from \$170.16 to \$194.05 per square foot of living area, land included. The subject's assessment reflects a market value of \$324,028 or \$180.22 per square foot of living area, land included, which falls slightly below the range established by the best comparable sales in the record on an overall basis but within the range on a per square foot basis. Based on the record and after considering adjustments to the best comparables for differences from 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



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:

April 18, 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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