



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

APPELLANT: Olga Shifrin
DOCKET NO.: 20-05745.001-R-1
PARCEL NO.: 16-21-413-018

The parties of record before the Property Tax Appeal Board are Olga Shifrin, 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: \$36,683
IMPR.: \$133,951
TOTAL: \$170,634

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 dwelling of brick and wood siding exterior construction with 3,124 square feet of living area. The dwelling was constructed in 1968. Features of the home include a basement, central air conditioning, one fireplace, and a 441 square foot garage. The property has a 7,500 square foot site and is located in Highland Park, West Deerfield 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 .45 of a mile from the subject. The comparables have sites ranging in size from 7,301 to 12,149 square feet of land area and are improved with 2-story dwellings ranging in size from 2,516 to 2,732 square feet of living area. The dwellings were constructed in 1968 or 1976. The comparables each have a basement, central air conditioning and a garage ranging in size from 378 to 477 square feet of

building area. Three comparables each have a fireplace. The comparables sold in January or April 2020 for prices ranging from \$384,000 to \$415,000 or from \$151.78 to \$160.97 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$170,634. The subject's assessment reflects a market value of \$512,568 or \$164.07 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 located within .37 of a mile from the subject. The properties have sites ranging in size from 7,370 to 12,560 square feet of land area and are improved with 1-story¹ or 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,314 to 2,961 square feet of living area. The dwellings were built from 1952 to 1970 with comparables #2 having an effective year built of 1975. The comparables are reported to have basements, two of which have finished area and one comparable also has a lower level. Each comparable has central air conditioning and a garage ranging in size from 420 to 506 square feet of building area. Comparable #2 has an additional 528 square foot garage. Four comparables each have one fireplace. The comparables sold from May 2019 to November 2020 for prices ranging from \$442,500 to \$535,000 or from \$151.96 to \$213.66 per square foot of living area, land included. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 nine comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #1, #3 and #4 as well as board of review comparable #5 due to their differences in dwelling size when compared to the subject. The Board gives less weight to board of review comparables #1 and #2 which have finished basement area unlike the subject. In addition, board of review comparable #2 is an older dwelling with an additional garage when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable #2 and board of review comparables #3 and #4 which are more similar to the subject in location, age, dwelling size and features. These comparables sold from September 2019 to November 2020 for prices

¹ The Board finds board of review comparable #3 has above ground living area of 2,961 square feet and ground floor area of 903 square feet, suggesting this dwelling is part two-story in design.

ranging from \$415,000 to \$530,000 or from \$151.90 to \$190.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$512,568 or \$164.07 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record both on overall market value and price per square foot. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence, the Board finds 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Olga Shifrin, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085