



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

APPELLANT: Eugene Kislenko  
DOCKET NO.: 21-01331.001-R-1  
PARCEL NO.: 15-29-101-001

The parties of record before the Property Tax Appeal Board are Eugene Kislenko, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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:** \$56,923  
**IMPR.:** \$200,245  
**TOTAL:** \$257,168

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 2021 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 stone exterior construction with 5,346 square feet of living area. The dwelling was built in 1959 and has an effective year built of 1995. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 943 square foot garage. The property has an approximately 104,130 square foot site and is located in Long Grove, Vernon Township, Lake County.<sup>1</sup>

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located from 0.25 of a mile to 2.54 miles from the subject and with one of these comparables having the same assessment neighborhood code as the subject property. The comparables have sites that range from 33,010

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<sup>1</sup> The Board finds the best description of the subject property was found in the property record card presented by the board of review and not refuted in written rebuttal by the appellant.

to 88,180 square feet of land area. The properties are improved with 2-story dwellings of brick or brick and frame exterior construction ranging in size from 4,788 to 5,137 square feet of living area. The dwellings were built from 1991 to 1994. The comparables each have a basement with three having finished area and one also being a walkout style. Each comparable has central air conditioning, one or three fireplaces, and a garage ranging in size from 730 to 884 square feet of building area. The properties sold from February to October 2020 for prices ranging from \$526,000 to \$620,000 or from \$103.44 to \$128.92 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$228,073 which reflects a market value of \$684,287 or \$128.00 per square foot of living area, land included, when applying 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 \$257,168. The subject's assessment reflects a market value of \$773,438 or \$144.68 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% 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<sup>2</sup> with different assessment neighborhood codes than the subject property and located within 0.86 of a mile from the subject property. The comparables have sites that range in size from 43,750 to 95,690 square feet of land area. The properties are reported to be improved with 1-story, 1.5-story, or 2-story dwellings of brick, wood siding and stone, or wood siding and other exterior construction ranging in size from 4,962 to 6,240 square feet of living area. The homes were built from 1982 to 2002 with comparables #2 and #3 having effective years built of 1984 and 1995, respectively. Two comparables each have a basement with finished area and one comparable has a concrete slab foundation. Each comparable has central air conditioning, two or four fireplaces, and a garage ranging in size from 879 to 2,014 square feet of building area. Comparable #1 has an inground swimming pool. The properties sold from June 2020 to October 2021 for prices ranging from \$950,000 to \$1,113,000 or from \$169.47 to \$191.46 per square foot of living area, land included. Based on this evidence, the board of review requested 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 parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3, and #4 which are each located over one mile from the subject and thus are less proximate in location to the subject than the other comparables in this record. The Board also gives reduced weight to board of review comparables #1 and #2

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<sup>2</sup> Board of review comparable #4 is the same property as board of review comparable #3.

which lacks a basement foundation, unlike the subject, or has an inground swimming pool, which is not a feature of the subject. Furthermore, board of review comparable #2 has a considerably larger garage than the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1 and board of review comparable #3 which are similar to the subject in location, design, age/effective age, dwelling size, and most features. The properties sold in July 2020 and May 2021 for prices of \$615,000 and \$1,017,500 or \$128.45 and \$169.47 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$773,438 or \$144.68 per square foot of living area, land included, is bracketed by the two best comparable sales in this record. Based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not 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:

August 22, 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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