



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

APPELLANT: Irina Garbar
DOCKET NO.: 21-01341.001-R-1
PARCEL NO.: 15-33-204-007

The parties of record before the Property Tax Appeal Board are Irina Garbar, 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 **A Reduction** 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: \$28,592
IMPR.: \$191,516
TOTAL: \$220,108

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 stucco exterior construction with 3,683 square feet of living area. The dwelling was built in 2008. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 485 square foot attached garage. The property has an approximately 11,375 square foot site and is located in Prairie View, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables with the same assessment neighborhood code as the subject property and with four of these comparables located within 0.17 of a mile from the subject. The comparables are described as 2-story dwellings of frame or brick exterior construction that range in size from 3,126 to 4,478 square feet of living area. The dwellings were built from 2000 to 2008. Each

comparable has a basement with two having finished area, central air conditioning, from one to three fireplaces, and an attached garage ranging in size from 504 to 750 square feet of building area. The comparables have improvement assessments that range from \$131,454 to \$238,398 or from \$36.14 to \$53.24 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$191,516 or \$52.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$253,130. The subject property has an improvement assessment of \$224,538 or \$60.97 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables with the same assessment neighborhood code as the subject property and located within 0.22 of a mile of the subject. Board of review comparable #1 is the same property as the appellant's comparable #3. The comparables are improved with 2-story dwellings of wood siding or brick and wood siding exterior construction that range in size from 2,977 to 3,814 square feet of living area. The dwellings were built in 2005 or 2016. Each comparable has a basement with two having finished area, central air conditioning, and an attached garage ranging in size from 440 to 616 square feet of building area. Four comparables each have one or two fireplaces. Comparable # 2 has an additional 550 square foot detached garage. The comparables have improvement assessments that range from \$131,491 to \$199,249 or from \$42.06 to \$61.31 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine comparables for the Board's consideration, which includes the parties' common comparable. The Board gives reduced weight to appellant's comparable #3/board of review comparable #1 and the appellant's comparable #5 which appear to be outliers with lower improvements assessments on both overall and per square foot bases than the other comparables in this record. The Board gives less weight to the appellant's comparable #2 and board of review comparables #4 and #5 which differ from the subject in dwelling size. Additionally, the Board gives less weight to board of review comparable #2 which has an additional detached garage which is not a feature of the subject.

The Board finds the best evidence assessment equity to be the appellant's comparables #1 and #4 as well as board of review comparable #3 which are overall more similar to the subject in location, design, age, dwelling size, and most features, except each comparable lacks basement

finish which is a feature of the subject. These comparables have improvement assessments that range from \$177,951 to \$194,936 or from \$46.17 to \$54.84 per square foot of living area. The subject's improvement assessment of \$224,538 or \$60.97 per square foot of living area falls above the range established by the best comparables in this record and is excessive. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is 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: June 27, 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

Irina Garbar, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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