



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

APPELLANT: Ruslan Kondruss
DOCKET NO.: 21-02164.001-R-1
PARCEL NO.: 13-14-302-008

The parties of record before the Property Tax Appeal Board are Ruslan Kondruss, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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: \$71,070
IMPR.: \$164,950
TOTAL: \$236,020

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 wood siding exterior construction with 4,330 square feet of living area¹. The dwelling was built in 1988. Features of the home include a walkout basement with finished area, central air conditioning, three fireplaces, and a 996 square foot garage. The home also features a 756 square foot inground pool and an inground hot tub. The property has an approximately 123,459 square foot site and is located in Barrington, Cuba 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 comparable

¹ The parties disagree as to the subject's size. The Board finds the best evidence of the subject's size to be the property record card and schematic drawing with measurements presented by the board of review, which was unrefuted in rebuttal by the appellant.

sales located in the same assessment neighborhood code as the subject property and within 0.68 of a mile from the subject. The comparables have sites that range in size from 37,462 to 132,747 square feet of land area. The comparables are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 3,721 to 5,087 square feet of living area. The dwellings were built from 1974 to 1997. Comparable #3 which was built in 1974 has an effective year built of 1978. The comparables each have a basement with finished area and with three of these also being walkouts. Each comparable has central air conditioning, two or three fireplaces, and a garage that ranges in size from 726 to 936 square feet of building area. The properties sold from September 2018 to June 2021 for prices ranging from \$555,000 to \$725,000 or from \$142.52 to \$156.33 per square foot of living area, land included. The appellant also disclosed in the grid analysis that the subject sold in May 2019 for a price of \$715,000 or \$165.13 per square feet of living area, land included.² Based on this evidence, the appellant requested a reduction in the subject's assessment to \$219,328 which reflects a market value of \$658,050 or \$151.97 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 \$236,020. The subject's assessment reflects a market value of \$709,835 or \$163.93 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 five comparable sales located in the same assessment neighborhood code as the subject property and within 0.94 of a mile from the subject. Board of review comparable #3 is the same property as the appellant's comparable #1.³ The comparables have sites that range in size from 38,110 to 133,050 square feet of land area. The comparables are improved with 2-story dwellings of brick, vinyl siding, or wood siding and brick exterior construction ranging in size from 2,880 to 5,045 square feet of living area. The dwellings were built from 1972 to 1995. The comparables each have a basement with finished area and with two of these also being walkouts. Each comparable has central air conditioning, one to three fireplaces, and a garage that ranges in size from 720 to 864 square feet of building area. Comparable #4 has an inground swimming pool. The properties sold from March 2020 to August 2021 for prices ranging from \$546,000 to \$1,000,000 or from \$144.80 to \$232.64 per square foot of living area, land included. The board of review also disclosed in the grid analysis that the subject sold in May 2019 for a price of \$715,000 or \$165.13 per square feet of living area, land included. 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

² The appellant reported in the grid analysis that the price per square foot of living area, land included, from the May 2019 sale of the subject was \$162.06 when based on 4,412 per square foot of living area.

³ Both parties differ slightly as to the dwelling size for the common comparable. This 80 square foot difference will not impact the Board's final decision.

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.

Initially, the Board gives diminished weight to the parties' disclosure that the subject property sold in May 2019 for a price of \$715,000 or \$165.13 per square foot of living area. Neither party provided any evidence to support this sale, such as a Multiple Listing Service data sheet or a PTAX-203, Illinois Real Estate Transfer declaration, to indicate that this property had been exposed to the open market which brings into question the armlength nature of this sale. Additionally, the remote date of this sale brings into question whether this sale is a valid indicator of market conditions at the time of the subject's assessment date at issue.

The parties submitted a total of nine equity comparables for the Board's consideration, which includes one shared sale. The Board gives less weight to the appellant's comparable #3 and board of review comparable #4 for differences in age and dwelling size when compared to the subject. The Board gives less weight to the appellant's comparable #5 which has a 2018 sale date occurring less proximate in time to the subject's assessment date at issue than other comparables in this record. The Board also gives diminished weight to board of review comparable #1 which has a sale price significantly higher than other comparables in this record and appears to be an outlier.

The Board finds the best evidence of market value to be the parties' remaining comparables, which includes the common sale. These comparables sold proximate in time to the subject's assessment date at issue and are relatively similar to the subject in location, design, age, and dwelling size. However, each of these comparables lacks an inground swimming pool and an inground hot tub, both features of the subject, and four of these comparables have significantly smaller lot sizes than the subject. Nevertheless, these five comparables sold from March 2020 to June 2021 for prices ranging from \$546,000 to \$745,000 or from \$142.52 to \$168.63 per square foot of living area, land included. The subject's assessment reflects a market value of \$709,835 or \$163.93 per square foot of living area, land included, falls within the range established by the best comparable sales in this record. Based on this record and 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 the assessment is supported and 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:

November 21, 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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