



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

APPELLANT: Paul Stephankovskiy  
DOCKET NO.: 21-02995.001-R-1  
PARCEL NO.: 16-29-411-003

The parties of record before the Property Tax Appeal Board are Paul Stephankovskiy, the appellant, by attorney Steven Kandelman, of Rieff Schramm Kanter & Guttman in Chicago; 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:** \$51,480  
**IMPR.:** \$218,384  
**TOTAL:** \$269,864

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 exterior construction with 3,079 square feet of living area. The dwelling was constructed in 2011. Features of the home include a partially finished basement, central air conditioning, two fireplaces, and an attached garage with 725 square feet of building area. The property has a 10,280 square foot site and is located in Deerfield, West Deerfield 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 a grid analysis with information on seven equity comparables located within .59 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are described as 2-story homes of wood siding or brick exterior construction ranging in size from 3,021 to 3,541 square feet of living area. The homes were built from 2007 to 2015. The comparables are described as

each having a basement, four with finished area. The comparables each have central air conditioning and an attached garage ranging in size from 525 to 735 square feet of building area. Six homes each have one or two fireplaces. The improvement assessments of the comparables range from \$158,300 to \$216,572 or from \$51.80 to \$64.67 per square foot of living area. Appellant disclosed on the Residential Appeal form that the subject property is owner-occupied. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$269,864. The subject property has an improvement assessment of \$218,384 or \$70.93 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a copy of the decision by the Property Tax Appeal Board for the 2019 tax year under docket number 19-00932.001-R-1 lowering the subject's total assessment to \$269,973 based on the agreement of the parties. The evidence provided by the board of review further disclosed that in West Deerfield Township where the subject is located, tax year 2019 was the beginning of the most recent general assessment cycle that runs through tax year 2022. Furthermore, the board of review disclosed that township equalization factors of 1.0017 and 0.9979 were applied in 2020 and 2021, respectively, to each non-farm property assessment. The board of review argued in a memorandum that the subject's 2021 assessment equals the 2019 decision of the Property Tax Appeal Board plus the application of the equalization factors for the tax years 2020 and 2021.<sup>1</sup>

### Conclusion of Law

The issue on appeal is whether the assessment of the subject property as established by the Property Tax Appeal Board for the 2019 tax year should be carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15).

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2019 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, **such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided** in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of

---

<sup>1</sup> \$269,973 (2019 PTAB decision) X 1.0017 = \$270,432 X 0.9979 = \$269,864 (current assessment).

the Property Tax Appeal Board is reversed or modified upon review. (Emphasis added)

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2019 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2019, 2020, and 2021 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that township equalization factors of 1.0017 and 0.9979 were applied in 2020 and 2021, respectively, to each non-farm property assessment. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted as the current assessment reflects the assessment as established in the Board's decision for the 2019 tax year plus the application of equalization factors for the tax years 2020 and 2021 as mandated by Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

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: October 17, 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

Paul Stephankovskiy, by attorney:  
Steven Kandelman  
Rieff Schramm Kanter & Guttman  
100 North LaSalle Street  
Suite 2300  
Chicago, IL 60602

COUNTY

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