



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

APPELLANT: Vira Antoshyk  
DOCKET NO.: 21-03028.001-R-1  
PARCEL NO.: 15-18-402-001

The parties of record before the Property Tax Appeal Board are Vira Antoshyk, the appellant, by attorney Anthony DeFrenza, of the Law Office of DeFrenza & Mosconi PC in Northbrook; 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:** \$36,302  
**IMPR.:** \$126,537  
**TOTAL:** \$162,839

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 2,946 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a garage containing 884 square feet of building area. The property has a 44,000 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant's appeal is based on both unequal treatment in the assessment process as well as overvaluation concerning the subject property. In support of these arguments the appellant submitted information on four equity comparables and one comparable sale located within .37 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 1.5-story or 2-story dwellings of wood siding or wood siding and brick exterior construction ranging in size from 2,631 to 3,386 square feet of living area. The homes were built

from 1986 to 1988. Each dwelling has central air conditioning, a fireplace, an unfinished basement, and a garage ranging in size from 552 to 720 square feet of building area. The comparables have improvement assessments ranging from \$96,124 to \$126,373 or from \$32.16 to \$37.32 per square foot of living area. Comparable #3 has a 44,430 square foot parcel and sold in June 2020 for \$425,000 or \$161.54 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced improvement assessment of \$104,001 or \$35.30 per square foot of living area and a reduced total assessment of \$140,303, for an estimated market value of \$420,951 or \$142.89 per square foot of living area, including land, 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 \$162,839. The subject property has an improvement assessment of \$126,537 or \$42.95 per square foot of living area. The subject's assessment reflects a market value of \$489,741 or \$166.24 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 equity comparables and four comparable sales. The five equity comparables are located within .45 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 2-story dwellings of wood siding, brick, or wood siding and brick exterior construction ranging in size from 2,969 to 3,197 square feet of living area. The homes were built from 1986 to 1988. Each dwelling has central air conditioning, one to four fireplaces, a basement with finished area, and a garage ranging in size from 626 to 840 square feet of building area. Comparable #5 has a hot tub. The comparables have improvement assessments ranging from \$123,987 to \$133,872 or from \$40.24 to \$44.04 per square foot of living area.

The board of review's comparable sales are located within .5 a mile of the subject, two of which are in the subject's assessment neighborhood. The comparables consist of 2-story dwellings of wood siding or wood siding and brick exterior construction ranging in size from 2,986 to 3,171 square feet of living area. The dwellings were built from 1987 to 2006. Each dwelling has central air conditioning, one or two fireplaces, a basement with two having finished area, and a garage ranging in size from 562 to 840 square feet of building area. The parcels range in size from 16,550 to 52,710 square feet of land area. The comparables sold from May 2020 to October 2021 for prices ranging from \$515,000 to \$649,9000 or from \$167.86 to \$215.63 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends, in part, 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #5 due to its hot tub, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which are similar to the subject in age, location, dwelling size, and some features. These most similar comparables have improvement assessments ranging from \$96,124 to \$130,767 or from \$32.16 to \$44.04 per square foot of living area. The subject's improvement assessment of \$126,537 or \$42.95 per square foot of living area falls within the range established by the best comparables in this record. The Board finds that a reduction in the subject's improvement assessment is not warranted on the grounds of uniformity.

The appellant also 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 a total of five comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's sale, which is a dissimilar design from the subject. The Board also gives reduced weight to board of review's comparables #1 and #2, which differ from the subject in age and parcel size.

The Board finds the best evidence of market value to be board of review comparable sales #3 and #4, which are similar to the subject in age, location, dwelling size, site size, design, and some features. These most similar comparables sold for prices of \$620,000 and \$649,900 or \$207.64 and \$215.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$489,741 or \$166.24 per square foot of living area, including land, which is considerably less than the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

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

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