



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

APPELLANT: Alla Duhanova
DOCKET NO.: 21-03030.001-R-1
PARCEL NO.: 15-05-405-022

The parties of record before the Property Tax Appeal Board are Alla Duhanova, 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 **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: \$26,869
IMPR.: \$84,202
TOTAL: \$111,071

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 tri-level single-family dwelling of wood siding exterior construction with 1,674 square feet of living area. The dwelling was constructed in 1978 and is approximately 43 years old. Features of the home include a lower level, central air conditioning, a fireplace and a 462 square foot garage. The property has a 9,610 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment. In support of this argument, the appellant submitted information on four equity comparables in the Sec. V grid analysis.¹ The comparables consist of tri-level

¹ A series of four property record cards were also submitted which appear to relate to another spreadsheet in the record. However, since the brief indicates four nearly identical properties were chosen, the Board has only

dwelling of wood siding exterior construction that are located within .43 of a mile from the subject. Each dwelling contains 1,674 square feet of living area, central air conditioning, a fireplace and a 462 square foot garage. The comparables have improvement assessments ranging from \$71,481 to \$78,064 or from \$42.70 to \$46.63 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$76,003 or \$45.40 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 \$125,479. The subject property has an improvement assessment of \$98,610 or \$58.91 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 located from .26 to .54 of a mile from the subject. The comparables consist of tri-level dwellings with wood siding exterior construction ranging in size from 1,674 to 1,718 square feet of living area, a lower level, central air conditioning, a fireplace and either a 441 or a 462 square foot garage. The comparables have improvement assessments ranging from \$93,499 to \$98,201 or from \$55.66 to \$58.66 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1 and #3 which each differ in dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #2, #4 and #5 which are each similar to the subject in design, dwelling size and most features. These seven comparables have improvement assessments that range from \$70,174 to \$78,064 or from \$42.70 to \$58.66 per square foot of living area. The subject's improvement assessment of \$98,610 or \$58.91 per square foot of living area falls above the range established by the best comparables in this record both in terms of overall improvement assessment and on a square-foot basis. Based on this record and after considering adjustments for slight differences between the best comparables and the subject, the Board finds

examined the data in the Section V grid for purposes of this appeal as these properties are each nearly identical to the subject.

the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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:

July 18, 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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