



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

APPELLANT: Alla Duhanova  
DOCKET NO.: 21-03031.001-R-1  
PARCEL NO.: 15-21-118-012

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 **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:** \$30,526  
**IMPR.:** \$59,030  
**TOTAL:** \$89,556

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 one-story residential townhome unit containing 1,612 square feet of living area. The building was constructed in 1990 and is approximately 31 years old. Features of the townhome include a concrete slab foundation, central air conditioning, a fireplace and a 221 square foot garage.<sup>1</sup> The property has a golf course land adjustment and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends both overvaluation and lack of assessment equity as the bases of the appeal. No dispute was raised with regard to the land assessment. In support of these

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<sup>1</sup> The appellant reported a garage feature and included a property record card detailing a garage, although the board of review submitted a recently printed property record card which did not include a garage for the subject dwelling. Given the photograph of the subject submitted by the appellant depicting a garage feature, the Board finds the subject property includes a garage amenity.

arguments, the appellant submitted information on four comparable properties, where comparables #1, #2 and #3 include sales data and each property has assessment equity information. The comparables are located within .37 of a mile from the subject. The properties are each improved with a townhome dwelling ranging in age from 30 to 32 years old. The townhomes each contain 1,612 square feet of living area. Each comparable has a concrete slab foundation, central air conditioning and a 221 square foot garage. Three comparables each have a fireplace.

Comparables #1, #2 and #3 sold from September 2019 to September 2020 for prices ranging from \$200,000 to \$226,000 or from \$124.07 to \$140.20 per square foot of living area, including land. The four comparables have improvement assessments ranging from \$36,239 to \$54,846 or from \$22.48 to \$34.02 per square foot of living area.

Based on this evidence, the appellant requested a reduced total assessment of \$74,134, which would reflect a market value of \$222,424 or \$137.98 per square foot of living area, including land, when using the statutory level of assessment of 33.33%. In the alternative, the appellant requested a reduced improvement assessment of \$43,608 or \$27.05 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 \$89,556. The subject's assessment reflects a market value of \$269,341 or \$167.08 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. The subject dwelling has an improvement assessment of \$59,030 or \$36.62 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two sets of grid analyses.

As market value evidence, the board of review submitted five comparable sales, where board of review comparable #5 is the same property as appellant's comparable #3. The comparables are located within .11 of a mile from the subject. The properties are each improved with a townhome which is either 30 or 31 years old. The dwellings range in size from 1,446 to 1,612 square feet of living area. Each comparable has a concrete slab foundation and central air conditioning. Four dwellings each have a fireplace and three dwellings each have a garage of either 231 or 441 square feet of building area. The properties sold from September 2020 to December 2021 for prices ranging from \$226,000 to \$305,000 or from \$140.20 to \$190.62 per square foot of living area, including land.

As to equity, the board of review submitted five comparable properties for the Board's consideration. The comparables are located within .50 of a mile from the subject. The properties are each improved with a townhouse dwelling ranging in age from 29 to 32 years old. The dwellings each contain 1,612 square feet of living area. Each comparable has a partial basement with finished area. Features include central air conditioning and a fireplace. The board of review reports that neither the subject nor any of the comparables have a garage. The comparables have improvement assessments ranging from \$64,683 to \$65,359 or from \$40.13 to \$40.55 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment on both market value and equity grounds.

### **Conclusion of Law**

The appellant contends in part that 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 seven comparable sales, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. These comparable sales are each similar to the subject in location, age, and vary only slightly in dwelling size. The primary difference between the board of review sales and the subject is the disputed garage feature, disputed as to the common comparable and not depicted for board of review comparable #2. These seven comparables sold from September 2019 to December 2021 for prices ranging from \$200,000 to \$305,000 or from \$124.07 to \$190.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$269,341 or \$167.08 per square foot of living area, including land, which is within the range established by the comparable sales in this record. Based on this evidence and after considering appropriate adjustments for known differences between the comparables and the subject, the Board finds a reduction in the subject's assessment is not justified on market value grounds.

In the alternative, the taxpayer contends assessment inequity as a 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 on grounds of lack of assessment equity.

The parties presented a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The comparables are each identical to the subject in dwelling size and similar in age and some features, although again, the board of review contends that none of the properties, including the subject, have a garage. The nine comparables in the record present improvement assessments ranging from \$36,239 to \$65,359 or from \$22.48 to \$40.55 per square foot of living area. The subject property has an improvement assessment of \$59,030 or \$36.62 per square foot of living area, which falls within the range of the equity comparables in the record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation

burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. Based on the foregoing evidence and after considering appropriate adjustments to the equity comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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:

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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