



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

APPELLANT: Marina Sapozhnikova  
DOCKET NO.: 21-03034.001-R-1  
PARCEL NO.: 16-31-111-001

The parties of record before the Property Tax Appeal Board are Marina Sapozhnikova, 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:** \$ 39,145  
**IMPR.:** \$129,980  
**TOTAL:** \$169,125

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 part one-story and part two-story dwelling of wood siding exterior construction with 2,819 square feet of living area.<sup>1</sup> The dwelling was constructed in 1995 and is approximately 26 years old. Features of the home include a full basement, central air conditioning, a fireplace and a 500 square foot garage. The property is located in Riverwoods, West Deerfield 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.<sup>2</sup> The comparables consist of similarly

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<sup>1</sup> Despite the schematic drawing, the subject's property record card describes the dwelling as a one-story home.

<sup>2</sup> Copies of the respective property record cards were also submitted which depict the comparables as part one-story and part two-story structures.

designed dwellings of wood siding exterior construction that are located within .25 of a mile from the subject. The dwellings are either 26 or 27 years old and contain either 2,819 or 2,991 square feet of living area, central air conditioning, a fireplace and either a 500 or a 646 square foot garage. The comparables have improvement assessments ranging from \$96,327 to \$107,451 or from \$34.17 to \$35.92 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$97,812 or \$34.70 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 \$169,125. The subject property has an improvement assessment of \$129,980 or \$46.11 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 within .15 of a mile from the subject. The comparables consist of two-story dwellings with wood siding exterior construction which range in age from 25 to 27 years old and each of which contains 2,819 square feet of living area. Features of the homes include central air conditioning, a fireplace and a 500 square foot garage. The comparables have improvement assessments of either \$129,980 or \$131,587 or either \$46.11 or \$46.68 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 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 nearby equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 which differs in dwelling size and garage size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3 and #4 along with the board of review comparables which are each similar to the subject in design, age, dwelling size and features. These comparables have improvement assessments that range from \$96,327 to \$131,587 or from \$34.17 to \$46.68 per square foot of living area. The subject's improvement assessment of \$129,980 or \$46.11 per square foot of living area falls within the range established by the best comparables in this 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 this record and after considering the totality of the evidence in the record, 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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COUNTY

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