



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

APPELLANT: Atanas Kolev
DOCKET NO.: 21-03225.001-R-1
PARCEL NO.: 16-36-414-014

The parties of record before the Property Tax Appeal Board are Atanas Kolev, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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: \$69,433
IMPR.: \$129,928
TOTAL: \$199,361

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 is improved with a 2-story dwelling of brick and wood siding exterior construction with 3,036 square feet of living area. The dwelling was built in 1967 and is approximately 54 years old. The dwelling has an effective age of 1968 and was remodeled in 1991. Features of the home include a basement with finished area, central air conditioning, one fireplace, a 529 square foot garage, and an 800 square foot inground swimming pool. The property has an approximately 17,149 square foot site and is located in Highland Park, Moraine Township, Lake County.¹

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity

¹ Some of the details regarding the subject's property characteristics were drawn from the property record card submitted by the board of review.

comparables with the same neighborhood code as the subject property and located within 0.37 of a mile from the subject. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 2,702 to 3,172 square feet of living area. The dwellings range in age from 60 to 84 years old. Each comparable has a basement, two of which have finished area, central air conditioning, and one fireplace. Three comparables each have a garage ranging in size from 351 to 504. Comparable #1 has an additional detached garage. The comparables have improvement assessments that range from \$102,640 to \$115,292 or from \$35.66 to \$40.56 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$114,640 or \$37.76 per square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,361. The subject property has an improvement assessment of \$129,928 or \$42.80 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 with the same assessment neighborhood code as the subject property and located within 0.92 of a mile from the subject. Comparable #5 is the same property as the appellant's comparable #4. The comparables are improved with 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,841 to 3,280 square feet of living area. The homes were built from 1961 to 1973 with comparables #1, #3, and #5 having effective ages of 1981, 1987 and 1964, respectively. Each comparable has a basement, four of which have finished area, central air conditioning, one fireplace, and a garage ranging in size from 483 to 528 square feet of building area. The comparables have improvement assessments that range from \$115,292 to \$187,004 or from \$40.58 to \$61.36 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 record contains a total of eight suggested comparables for the Board's consideration, as one comparable is common to the parties. The Board gives less weight to the appellant's comparables #1 through #3 which differ from the subject in age, lack basement finish, lack a garage, and/or have an additional garage, unlike the subject. The Board also gives less weight to board of review comparables #1 through #3 due to their newer effective ages or lack of basement finish when compared to the subject's finished basement.

The Board finds the best evidence of assessment equity to be board of review comparable #4 and the appellant comparable #4/board of review comparable #5 which are relatively similar to the subject in location, age/effective age, dwelling size, and most features, except these comparables

each lack an inground swimming pool, which is a feature of the subject, suggesting an upward adjustment would be appropriate to make these properties more equivalent to the subject. These two best comparables have improvement assessments of \$148,041 and \$115,292 or \$48.54 and \$40.58 per square foot of living area, respectively. The subject's improvement assessment of \$129,928 or \$42.80 per square foot of living area is bracketed by the two best comparables in the record. Based on this record and after considering adjustments to the two best 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: January 16, 2024



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

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