



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

APPELLANT: Isaak & Sofya Garbar  
DOCKET NO.: 21-03814.001-R-1  
PARCEL NO.: 11-33-118-038

The parties of record before the Property Tax Appeal Board are Isaak & Sofya Garbar, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$32,995  
**IMPR.:** \$80,720  
**TOTAL:** \$113,715

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 1-story dwelling of wood siding exterior construction with 2,404 square feet of living area. The dwelling was constructed in 2003. Features of the home include a concrete slab foundation, central air conditioning, and a 460 square foot garage. The property is located in Vernon Hills, Libertyville Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within 0.16 of a mile from the subject. The comparables are improved with 1-story homes of frame exterior construction with 2,404 or 2,470 square feet of living area. The dwellings were built in 2002 or 2003. Each home has a concrete slab foundation,<sup>1</sup> central air conditioning, and a 400 or a 460 square foot garage.

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<sup>1</sup> Additional details regarding the comparables not reported by the appellants are found in the board of review's evidence and were not refuted by the appellants in written rebuttal.

Four homes each have a fireplace. The comparables sold from March 2020 to June 2021 for prices ranging from \$312,000 to \$342,000 or from \$126.32 to \$142.26 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,105. The subject's assessment reflects a market value of \$355,203 or \$147.75 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 comparable sales located within 0.35 of a mile from the subject. Comparables #1 and #3 are the same properties as the appellants' comparables #2 and #5, respectively. The comparables are improved with 1-story or 2-story homes of wood siding exterior construction ranging in size from 2,034 to 2,470 square feet of living area. The dwellings were built from 2000 to 2003. Four homes each have a concrete slab foundation and one home has a basement. Each home has central air conditioning and a garage ranging in size from 400 to 460 square feet of building area. Three homes each have a fireplace. The comparables sold from March 2020 to June 2021 for prices ranging from \$335,000 to \$370,000 or from \$137.65 to \$170.82 per square foot of living area, including land.

Based on this evidence, the board of review offered to stipulate to an assessment of \$115,724.

The appellants rejected the board of review's offer to stipulate. In written rebuttal, the appellants argued the board of review's comparables #2, #4, and #5 differ from the subject in dwelling size and/or style.

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the board of review's comparables #4 and #5, due to substantial differences from the subject in design and/or foundation type.

The Board finds the best evidence of market value to be the appellants' comparables and the board of review's comparables #1, #2, and #3, including the two common sales. These comparables are similar to the subject in dwelling size, design, age, location, and features and sold for prices ranging from \$312,000 to \$342,000 or from \$126.32 to \$149.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$355,203 or

\$147.75 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value and within the range on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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: November 21, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Isaak & Sofya Garbar, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085