



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

APPELLANT: Sergey Taitler
DOCKET NO.: 21-04487.001-R-1
PARCEL NO.: 16-20-204-006

The parties of record before the Property Tax Appeal Board are Sergey Taitler, the appellant; 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: \$114,283
IMPR.: \$213,329
TOTAL: \$327,612

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 two-story dwelling of brick exterior construction with 6,598 square feet of living area. The dwelling was constructed in 1991. Features of the home include a basement, central air conditioning, three fireplaces and a 943 square foot garage. The subject property also has an inground swimming pool. The property has a .9274 of an acre site and is located in Highland Park, West Deerfield Township, Lake County.

Sergey Taitler appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the Taitler submitted information on three comparable sales located in the same neighborhood code and within .36 of a mile from the subject property. Taitler testified that the house next door and one down the street both sold for \$850,000. The comparables have sites ranging from .9193 to .9450 of an acre of land area. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 4,986 to 6,235 square feet of living area. The comparables were built from 1976 to 1991.

Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 504 to 1,251 square feet of building area. Comparable #3 has an inground swimming pool and green house. The comparables sold from January to October 2020 for prices of either \$850,000 or \$887,000 or from \$142.26 to \$170.48 per square foot of living area, land included. The appellant requested that the assessment be reduced to \$283,305 reflecting a market value of approximately \$850,000 at the statutory level of assessments of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$327,612. The subject's assessment reflects a market value of \$985,299 or \$149.33 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 an appraisal of the subject property as of January 1, 2020, the subject's property record card, and a grid analysis on an additional three comparable sales located on the same street as the subject property. The board of review did not disclose the site sizes for the comparable sales. Perry testified that the comparables are improved with two-story dwellings of brick exterior construction ranging in size from 4,986 to 7,567 square feet of living area. The comparables were built from 1985 to 1989. Each comparable has a basement with one comparable having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 790 to 1080 square feet of building area. Comparables #2 and #3 each have an inground swimming pool with comparable #3 also having a bath house. The comparables sold from January 2020 to July 2021 for prices ranging from \$850,000 to \$1,350,000 or from \$158.58 to \$250.93 per square foot of living area, land included. Based on the evidence submitted, the board of review requests confirmation of the subject's assessment.

Conclusion of Law

The appellant contends 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 six comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 along with the board of review comparable #1 as these properties lack an inground swimming pool a feature the subject enjoys.

The Board finds the best evidence of market value to be appellant's comparable sale #3 along with the board of review comparable sales #2 and #3. These comparables have varying degrees of similarity to the subject in location, age dwelling size and features. These most similar comparables sold for prices ranging from \$887,000 to \$1,350,000 or from \$142.26 to \$250.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$985,299 or \$149.33 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the

comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence the Board finds no 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:

December 19, 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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