



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

APPELLANT: Tatiana Oleynichenko
DOCKET NO.: 21-05011.001-R-1
PARCEL NO.: 15-32-209-041

The parties of record before the Property Tax Appeal Board are Tatiana Oleynichenko, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$33,115
IMPR.: \$85,071
TOTAL: \$118,186

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 wood siding exterior construction with 1,636 square feet of living area. The dwelling was constructed in 1985. Features of the home include 2½ bathrooms, an unfinished basement, central air conditioning and a 400 square foot garage. The property has an approximately 6,000 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on 12 equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of frame exterior construction that range in size from 1,636 to 1,856 square feet of living area. The homes were built from 1980 to 1985. Each comparable has a basement with two having finished area. Each dwelling has 1½ or 2½

bathrooms, central air conditioning and a garage ranging in size from 400 to 462 square feet of building area. Four comparables each have one fireplace. The comparables have improvement assessments that range from \$81,425 to \$93,153 or from \$45.59 to \$51.00 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$82,054 or \$50.16 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 \$118,186. The subject has an improvement assessment of \$85,071 or \$52.00 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 in the same assessment neighborhood code as the subject property. The comparables are improved with one-story or two-story dwellings¹ of wood siding exterior construction that range in size from 1,788 to 1,852 square feet of living area. The homes were built in 1984 or 1985. Each comparable has a basement with three having finished area. Each dwelling has 2½ bathrooms, central air conditioning and a garage ranging in size from 400 to 462 square feet of building area. Four comparables have either one or two fireplaces. The comparables have improvement assessments that range from \$92,825 to \$103,539 or from \$51.12 to \$55.91 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 17 equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1 through #6, #9, #10 and #12 as well as each of the board of review comparables which are less similar to the subject in dwelling size and/or have finished basement area in contrast to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be appellant comparables #7, #8 and #11 which are identical or nearly identical to the subject in age, design, dwelling size and other features. However, each of these best comparables has one fewer full bathroom when compared to the subject, suggesting an upward adjustment is needed to make these properties more equivalent to the subject. These comparables have improvement assessments ranging from \$82,411 to \$83,444 or from \$50.37 to \$51.00 per square foot of living area. The subject's improvement assessment of \$85,071 or \$52.00 per square foot of living area falls above the range established by the best comparables in this record. However, given the subject's superior

¹ Board of review comparables #1, #4 and #5 have ground floor area of 529 square feet with above ground area of 1,852 square feet, suggesting these are actually part two-story dwellings, contrary to the one-story description in the grid analysis.

bathroom count when compared to the best comparables, a slightly higher overall and per square foot improvement assessment appears logical. Therefore, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was equitably 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:

August 22, 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

Tatiana Oleynichenko, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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