



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

APPELLANT: Alexander Trogub  
DOCKET NO.: 22-00093.001-R-1  
PARCEL NO.: 15-33-304-135

The parties of record before the Property Tax Appeal Board are Alexander Trogub, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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 **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:** \$29,390  
**IMPR.:** \$83,212  
**TOTAL:** \$112,602

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 2022 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 townhome of brick exterior construction with 1,829 square feet of living area. The dwelling was constructed in 1995. Features of the home include an unfinished basement, central air conditioning and a 357 square foot garage. The property is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.06 of a mile from the subject property. The comparables are improved with two-story townhomes of brick exterior construction each with 1,829 square feet of living area and built in 1995. Each comparable has an unfinished basement, central air conditioning and a 357 square foot garage. One home has a fireplace. The properties sold from September 2020 to March 2021 for prices ranging from \$280,000 to \$335,500 or from \$153.09 to \$183.43 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$106,656 which reflects a market value of \$320,000 or \$174.96 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,602. The subject's assessment reflects a market value of \$337,840 or \$184.71 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.09 of a mile from the subject property. Board of review comparables #3 and #4 are the same properties as the appellant's comparables #1 and #2, respectively. The comparables are improved with two-story townhomes of brick exterior construction with either 1,765 or 1,829 square feet of living area. The homes were built in 1994 or 1995. Three comparables have a basement, one of which has finished area and one comparable has a crawl space foundation. Each dwelling has central air conditioning and a garage with 357 or 361 square feet of building area. Two homes each have one fireplace. The properties sold from November 2020 to August 2022 for prices ranging from \$280,000 to \$343,400 or from \$153.09 to \$187.75 per square foot of living area, land included.

The board of review submitted a copy of the Multiple Listing Service (MLS) sheet on the common property, board of review comparable #3/appellant comparable #1. The MLS listing disclosed the property was "original" in condition and in need of updating at the time of sale. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 five comparable sales for the Board's consideration, as two properties were common to both parties. The Board gives less weight to appellant comparables #2 and #3 as well as board of review comparable #4, including one of the common properties, which sold in 2020, less proximate to the January 1, 2022 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appellant comparable #1 along with board of review comparables #1, #2 and #3 which sold proximate to the assessment date at issue

---

<sup>1</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

and are identical or nearly identical to the subject in location, age, dwelling size and some other features. Although, board of review comparable #2 has a crawl space foundation unlike the subject's basement foundation, while board of review comparable #3/appellant comparable #1 required updating at the time of sale suggesting upward adjustments are needed to make these properties more equivalent to the subject. These comparables sold from March 2021 to August 2022 for prices ranging from \$280,000 to \$343,400 or from \$153.09 to \$187.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$337,840 or \$184.71 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment appears justified and a reduction in the subject's assessment is not warranted.

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: February 20, 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

AGENCY

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

APPELLANT

Alexander Trogub, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

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