



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

APPELLANT: Angela Smykalov
DOCKET NO.: 22-00125.001-R-1
PARCEL NO.: 15-05-424-011

The parties of record before the Property Tax Appeal Board are Angela Smykalov, 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: \$28,231
IMPR.: \$118,152
TOTAL: \$146,383

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 dwelling of frame exterior construction with 2,223 square feet of living area. The dwelling was constructed in 1980. Features of the home include a full basement with finished area, central air conditioning, a fireplace, a 400 square foot garage, hot tubs and a shed. The property has an 11,877 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject and within .69 of a mile from the subject. The comparables each consist of two-story dwellings of frame exterior construction that were built between 1976 and 1981. The dwellings contain either 2,223 or 2,232 square feet of living area. Each home has a basement with finished area, central air conditioning and a

garage of either 400 or 441 square feet of building area. Two comparables each have a fireplace. Comparable #3 also has a shed. The comparables have improvement assessments ranging from \$98,394 to \$112,761 or from \$44.08 to \$50.72 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$112,761 or \$50.72 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 \$146,383. The subject property has an improvement assessment of \$118,152 or \$53.15 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code as the subject and within .65 of a mile from the subject. The comparables each consist of two-story dwellings of frame exterior construction that were built between 1975 and 1978, two of which have effective ages of 1981 and 1989, respectively. The dwellings range in size from 2,223 to 2,342 square feet of living area. Two of the dwellings each have a basement with finished area. Features include central air conditioning and a garage of either 372 or 441 square feet of building area. Two comparables each have a fireplace. Comparables #1 and #2 each have a shed and comparable #2 also has hot tubs. The comparables have improvement assessments ranging from \$122,915 to \$124,839 or from \$53.19 to \$56.16 per square foot of living area.

Based on the foregoing 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 parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #1 which lacks a basement foundation which is a feature of the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #2 and #3 which are each similar to the subject in location, age, design, exterior construction, dwelling size, foundation type and finished basement area with other similar features. These comparables have improvement assessments ranging from \$98,394 to \$124,578 or from \$44.08 to \$55.07 per square foot of living area. The subject's improvement assessment of \$118,152 or \$53.15 per square foot of living area falls within the range established by the best comparables in this record and is particularly well-supported by

board of review comparable #2 which also has both hot tubs and a shed like the subject property. Based on this record and after considering appropriate adjustments to the 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: March 26, 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

Angela Smykalov, 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