



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

APPELLANT: Igor Sirotyuk
DOCKET NO.: 22-00133.001-R-1
PARCEL NO.: 11-31-309-032

The parties of record before the Property Tax Appeal Board are Igor Sirotyuk, 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 **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: \$11,700
IMPR.: \$121,362
TOTAL: \$133,062

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 2-story dwelling of frame exterior construction with 4,229 square feet of living area. The dwelling was constructed in 2006. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 538 square foot garage. The property has an approximately 10,332 square foot site and is located in Mundelein, Libertyville Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same assessment neighborhood code as the subject property and within 0.06 of a mile from the subject. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 2,656 to 4,376 square feet of living area. The dwellings were built in either 1954 or 2006 with the oldest home having a reported effective age

of 1986. Each comparable has an unfinished basement, central air conditioning, and a garage ranging in size from 418 to 1,115 square feet of building area. Two comparables each have one fireplace. The comparables have improvement assessments that range from \$25,063 to \$117,741 or from \$9.44 to \$37.34 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$121,362 or \$28.70 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 \$162,451. The subject property has an improvement assessment of \$150,751 or \$35.65 per square foot of living area.

In written comments on the grid analysis, the board of review noted that the subject was the second largest dwelling in the assessment neighborhood with board of review comparable #1 and #3 being the largest and third largest, respectively. The board of review also noted that board of review comparable #1 was the appellant's comparable #1 and had received a board of review reduction in 2021.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with the same assessment neighborhood code as the subject property and located within 0.09 of a mile from the subject. Board of review comparables #1 and #3 are the same properties as the appellant's comparables #1 and #2, respectively. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 2,572 to 4,376 square feet of living area. The dwellings were built in either 2004 or 2006. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a garage ranging in size from 345 to 515 square feet of building area. The comparables have improvement assessments that range from \$95,141 to \$117,741 or from \$26.91 to \$37.34 per square foot of living area. Based on this 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, based on this limited record, that a reduction in the subject's assessment is warranted.

The record contains a total of four suggested equity comparables for the Board's consideration, which includes the parties' two common comparables. The comparables in the record have varying degrees of similarity to subject in overall property characteristics. Nevertheless, the Board gives less weight to the appellant's comparable #3 which is a significantly older home than the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which includes the parties' two common comparables. These three comparables are more similar to the subject in location, design, age, and most features. However, two of these comparables are significantly smaller homes than the subject. Nevertheless, these three comparables have improvement assessments that range from \$95,141 to \$117,741 or from \$26.91 to \$37.34 per square foot of living area. The Board gives most weight to the appellant's comparable #1/board of review comparable #1 which is overall most similar to the subject in property characteristics than the other two comparables and has an improvement assessment of \$117,741 or \$26.91 per square foot of living area. The subject's improvement assessment of \$150,751 or \$35.65 per square foot of living area falls above the range established by the best comparables in this record on an overall improvement assessment basis but within the range on a per square foot basis. The subject's improvement is excessive when compared to these three best comparables, two of which are smaller homes than the subject, and is significantly higher than the best common comparable given most weight in this record. Based on this limited record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant demonstrated that the subject's improvement is inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request 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: 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

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