



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

APPELLANT: Edward Zeldovich
DOCKET NO.: 22-00183.001-R-1
PARCEL NO.: 04-17-409-008

The parties of record before the Property Tax Appeal Board are Edward Zeldovich, 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: \$6,288
IMPR.: \$33,858
TOTAL: \$40,146

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 is described as a 2-story, split-level dwelling of aluminum siding exterior construction with 1,782 square feet of living area. The dwelling was constructed in 1909. Features of the home include a 1,188 square foot basement, two full baths, a fireplace and a 440 square foot garage. The property has an 11,000 square foot site and is located in Zion, Zion 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 that have the same assessment neighborhood code as the subject. The comparables are described as 1.5-story or 2-story, split-level dwellings of stucco or wood siding exterior construction ranging in size from 1,631 to 1,920 square feet of living area. The dwellings were built from 1903 to 1936. Each comparable has a basement ranging in size from 768 to 917

square feet and a garage ranging in size from 560 to 720 square feet of building area. Comparable #2 has a fireplace and comparable #3 has central air conditioning. The comparables have improvement assessments ranging from \$32,810 to \$36,651 or from \$18.55 to \$20.12 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$33,858 or \$19.00 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 \$41,702. The subject property has an improvement assessment of \$35,414 or \$19.87 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 that have the same assessment neighborhood code as the subject. The board of review's comparables #1 and #2 are the same properties as the appellant's comparables #2 and #1, respectively, which were previously described. The board of review's comparables #3, #4 and #5 are described as 1.5-story or 2-story, split-level dwellings of brick or wood siding exterior construction ranging in size from 1,538 to 1,580 square feet of living area. The dwellings were built from 1906 to 1937. Each comparable has a basement ranging in size from 769 to 1,053 square feet, central air conditioning and a garage ranging in size from 484 to 880 square feet of building area. Comparable #3 has a fireplace and a carport. The comparables have improvement assessments ranging from \$33,093 to \$34,693 or from \$20.94 to \$22.03 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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of six suggested equity comparables for the Board's consideration, as two comparables were common to both parties. The Board has given less weight to the appellant's comparable #3, as well as board of review comparables #3, #4 and #5 as each dwelling has central air conditioning, not a feature of the subject.

The Board finds the best evidence of assessment equity to be the parties' two common comparables, which have the same assessment neighborhood code as the subject and are similar to the subject in dwelling size and some features. These best comparables have improvement assessments of \$32,810 and \$34,466 or \$18.55 and \$20.12 per square foot of living area. The subject's improvement assessment of \$35,414 or \$19.87 per square foot of living area is greater than the two best comparables in the record in terms of total improvement assessment but bracketed by these comparables on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's

assessment is excessive. Therefore, based on this record the Board finds 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: 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

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