



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

APPELLANT: Vitaly Kantor
DOCKET NO.: 22-00387.001-R-1
PARCEL NO.: 10-29-300-010

The parties of record before the Property Tax Appeal Board are Vitaly Kantor, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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: \$50,865
IMPR.: \$167,938
TOTAL: \$218,803

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 one-story dwelling of wood siding and brick exterior construction with 3,896 square feet of living area. The dwelling was constructed in 1987. Features of the home include a walk-out basement with finished area, central air conditioning, three fireplaces, and a garage containing 952 square feet of building area. The property has an approximately 119,350 square foot site and is located in Wauconda, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that are located from .08 of a mile to 1.78 miles from the subject, two of which have the same assessment neighborhood code as the subject. The parcels range in size from 80,060 to 191,230 square feet of land area. The comparables are improved with one-story dwellings of wood siding or vinyl siding exterior

construction ranging in size from 2,818 to 3,670 square feet of living area. The dwellings were built from 1968 to 1988. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning and a garage ranging in size from 600 to 1,032 square feet of building area. Three comparables each have a fireplace and comparable #2 has an inground swimming pool. The comparables sold from February 2019 to August 2020 for prices ranging from \$300,000 to \$535,000 or from \$81.74 to \$166.87 per square foot of living area, including land.

The appellant also submitted a grid analysis labeled "Assessor Comps" that included information on five comparable sales with handwritten notations purportedly pointing out the differences between the comparables and the subject.

The appellant disclosed in the appeal petition that the subject property is an owner occupied residence.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$181,250, which would reflect a market value of \$543,804 or \$139.58 per square foot of above ground living area, including land, when using 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 \$229,532. The subject's assessment reflects a market value of \$688,665 or \$176.76 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹ The board of review disclosed the first year of the general assessment period was 2019 and a township equalization factor of 1.0363 was applied in the 2022 tax year to all non-farm properties in Fremont Township.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales that are located from .13 of a mile to 2.24 miles from the subject. The parcels range in size from 41,500 to 159,430 square feet of land area. The comparables are improved with one-story dwellings of brick, wood siding, vinyl siding, or brick and wood siding exterior construction ranging in size from 2,950 to 3,298 square feet of living area. The dwellings were built from 1976 to 2004. The comparables each have a basement, three of which have finished area and one of which is a walk-out design. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 816 to 1,560 square feet of building area. Comparable #1 has a partially finished attic. The comparables sold from June 2020 to May 2022 for prices ranging from \$550,000 to \$712,000 or from \$166.77 to \$241.36 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The Property Tax Appeal Board takes judicial notice that the subject property was the subject matter of an appeal before the Board the prior year under Docket Number 21-02280.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the

¹ 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.

subject property to \$211,138 based on the evidence submitted by the parties. Furthermore, the Board finds that the subject property for tax year 2022 is an owner-occupied residence according to the appellant's appeal petition and is further supported by the subject's property record card presented by the board of review indicating the subject received the general homestead exemption for the 2022 tax year.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2021 tax year under Docket No. 21-02280.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's total assessment to \$211,138. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2021 and 2022 tax years are within the same general assessment period and an equalization factor of 1.0363 was applied in Fremont Township in 2022. Furthermore, the decision of the Property Tax Appeal Board for the 2021 tax year has not yet been reversed or modified upon review and there was no evidence the subject property subsequently sold establishing a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$218,803, which is less than the 2022 total assessment of the subject property of \$229,532.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains nine comparable sales submitted by the parties to support their respective positions. The Board finds the parties' comparables are not truly similar to the subject due to differences in location, site size, dwelling size, age, and/or features. Nevertheless, the Board has given less weight to the appellant's comparables and board of review comparables #2 and #5 due to their sale dates occurring in 2019 or 2020, which are less proximate in time to the January 1, 2022 assessment date than the remaining sales in the record. The Board finds board of review comparables #1, #3 and #5 sold more proximate in time to the assessment date at issue and are

relatively similar to the subject in design and age but have varying degrees of similarity when compared to the subject in location, dwelling size and features. These three comparables sold from December 2021 to May 2022 for prices ranging from \$575,000 to \$712,000 or from \$176.81 to \$241.36 per square foot of living area, including land. The subject's total assessment after reduction reflects a market value of \$656,475 or \$168.50 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record in terms of overall market value but below the range on a price per square foot basis, which appears to be logical given the subject's larger dwelling size. The Board finds on this record that the comparables demonstrate the subject property, once reduced as an owner-occupied property, is correctly valued for assessment purposes.

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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