



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

APPELLANT: Ilya Mazya
DOCKET NO.: 22-01216.001-R-1
PARCEL NO.: 10-34-403-017

The parties of record before the Property Tax Appeal Board are Ilya Mazya, the appellant, by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit 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 **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: \$34,425
IMPR.: \$76,394
TOTAL: \$110,819

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 wood exterior construction with 1,840 square feet of living area. The dwelling was constructed in 1978. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a garage with 664 square feet of building area. The property has an approximately 7,900 square foot site and is located in Mundelein, Fremont 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 four equity comparables located in the same neighborhood code as the subject property and within 0.24 of a mile from the subject. The properties are improved with 2-story dwellings of vinyl siding or wood siding exterior construction ranging in size from 1,645 to 2,080 square feet of living area. The homes were built from 1968 to 1978. Each comparable is reported to have an unfinished basement, central air conditioning, and a garage ranging in size from 399 to 528 square feet of

building area. Three comparables each have one or two fireplaces. These comparables have improvement assessments ranging from \$63,093 to \$80,585 or from \$37.18 to \$39.29 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$70,380 or \$38.25 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 \$110,819. The subject property has an improvement assessment of \$76,394 or \$41.52 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property and within 0.19 of a mile from the subject. Board of review comparable #3 is the same property as the appellant's comparable #1. The properties are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 1,778 to 1,965 square feet of living area. The homes were built from 1963 to 1994 with comparable #1 having an effective age of 1989. The comparables each have a basement, one of which is a walkout, with three of these having finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 441 to 528 square feet of building area. These comparables have improvement assessments ranging from \$75,097 to \$83,389 or from \$39.29 to \$46.90 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 appellant 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 that the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven equity comparables, including one comparable shared by the parties, submitted by both parties to support their respective positions. The Board gives less weight to board of review comparables #2 and #4 which are less similar to the subject in age than other comparables in this record.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are similar to the subject in location, design, age, dwelling size, and most features; however, the appellant's comparables are reported to lack basement finish suggesting upward adjustments may be necessary to make them more equivalent to the subject. The parties comparables have improvement assessments ranging from \$63,093 to \$83,389 or from \$37.18 to \$46.90 per square foot of living area. The subject's improvement assessment of \$76,394 or \$41.52 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant failed to 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: 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

Ilya Mazya, by attorney:
Timothy C. Jacobs
Kovitz Shifrin Nesbit
175 North Archer Avenue
Mundelein, IL 60060

COUNTY

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