



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

APPELLANT: Gennady Shlyapintokh
DOCKET NO.: 22-01726.001-R-1
PARCEL NO.: 16-28-113-001

The parties of record before the Property Tax Appeal Board are Gennady Shlyapintokh, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$48,278
IMPR.: \$71,552
TOTAL: \$119,830

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 1-story dwelling of brick exterior construction with 1,504 square feet of living area. The dwelling was constructed in 1957. Features of the home include a slab foundation, central air conditioning, a fireplace and a 440 square foot garage. The property has an 8,890 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within .66 of a mile from the subject and within the same assessment neighborhood code of the subject. The comparables have sites with either 8,102 or 15,398 square feet of land area that are improved with 1-story dwellings ranging in size from 1,372 to 1,781 square feet of living area. The dwellings were built from 1947 to 1956. Each comparable has central air conditioning and a garage ranging in size from 264 to 504 square feet of building area. Two comparables each have one fireplace. The

comparables sold from March 2020 to November 2021 for prices ranging from \$305,000 to \$412,500 or from \$190.90 to \$281.71 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,830. The subject's assessment reflects a market value of \$359,526 or \$239.05 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on five comparable sales. Board of review comparable #1 is the same as appellant's comparable #5. The comparables are located within .50 of a mile and within the same neighborhood code as the subject. The comparables are reported to have sites ranging in size from 8,100 to 10,120 square feet of land area and are improved with 1-story dwellings of brick exterior construction ranging in size from 1,372 to 1,705 square feet of living area. The dwellings were built from 1953 to 1958. Four comparables have basements, three with finished area. Each comparable has central air conditioning and a garage ranging in size from 260 to 506 square feet of building area. Four comparables each have one or two fireplaces. The comparables sold from September 2021 to May 2022 for prices ranging from \$386,500 to \$750,000 or from \$281.71 to \$439.88 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine comparable sales for the Board's consideration, one of which was common to both parties. The Board gives less weight to appellant's comparables #1 and #3 which sold in 2020, less proximate in time to the January 1, 2022 assessment date than the other comparables in the record. The Board gives less weight to board of review comparables #2, #3, #4 and #5 which have basements unlike the subject's slab foundation.

The Board finds the best evidence of market value to be the parties' common comparable and appellant's comparables #2 and #4 which are similar to the subject in location, design, age, dwelling size and features. These comparables sold from May to November 2021 for prices ranging from \$305,000 to \$412,500 or from \$191.82 to \$281.71 per square foot of living area,

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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

including land. The subject's assessment reflects a market value of \$359,526 or \$239.05 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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:

April 16, 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

Gennady Shlyapintokh, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

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