



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

APPELLANT: Ana Chokhonelidze & Kote Ebanoidze  
DOCKET NO.: 23-00141.001-R-1  
PARCEL NO.: 13-10-402-037

The parties of record before the Property Tax Appeal Board are Ana Chokhonelidze & Kote Ebanoidze, the appellants, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. in Chicago; 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:** \$33,636  
**IMPR.:** \$232,669  
**TOTAL:** \$266,305

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 2023 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 and cedar exterior construction with 3,168 square feet of living area. The dwelling was constructed in 2008 and is approximately 15 years old. Features of the home include a walk-out basement with finished area, central air conditioning, one fireplace, fire sprinkler system and a 912 square foot garage.<sup>1</sup> The property has an approximately 40,206 square foot site and is located in Lake Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$661,000

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<sup>1</sup> The Board finds the best description of the subject's garage was found in the subject's property record card which includes a sketch of the improvement with measurements. The appellant's appraisal lacked a sketch of the subject property and interior garage photographs.

as of January 1, 2023. The appraisal was prepared by Garry Nusinow, a Certified General Real Estate Appraiser. The intended use of the appraisal was to provide “a basis for appeal of assessment placed against the property, ad valorem taxation by the Lake county Assessor.”

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting five comparable sales located from 0.33 of a mile to 1.02 miles from the subject property. The comparables have sites that range in size from 40,289 to 2.64-acre or 114,998 square feet of land area and are improved with ranch or colonial style dwellings with wood, brick, brick and stone or brick and wood exterior construction ranging in size from 3,406 to 4,954 square feet of living area. The homes range in age from 15 to 48 years old, with the oldest property further described as having an effective age of 20 years old. Each comparable has a walk-out basement four of which have finished area. Each dwelling has central air conditioning, one to three fireplaces and from a 2-car to a 4-car garage. The comparables sold from January 2021 to April 2023 for prices ranging from \$540,000 to \$770,000 or from \$145.84 to \$189.38 per square foot of living area, land included.

After adjusting comparable #3 and #5 for sales or financing concessions, the appraiser adjusted the comparables for differences with the subject in location, view, design, exterior materials, age, condition, room count, dwelling size, basement amenities and other features arriving at adjusted sale prices of the comparables ranging from \$558,000 to \$733,500 and an opinion of market value for the subject of \$661,000. Based on this evidence, the appellant requested the subject’s assessment be reduced to reflect the appraised value when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$266,305. The subject's assessment reflects a market value of \$798,995 or \$252.21 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In response to the appellant’s appraisal evidence, the board of review, through the Cuba Township Assessor submitted written comments critiquing the appraisal comparables and indicating a Certificate of Error for 2023 would be issued increasing the subject’s improvement assessment to \$248,795 which appears to add the subject’s finished basement and bathroom to the improvement assessment. The township assessor asserted the subject is one of seven homes in the subject’s neighborhood that are considered semi-custom relative to most of the other homes in the subject’s community which the board of review contend are builder grade.

The township assessor critiqued the appraisal questioning why no adjustment was made for older sale dates or site sizes. The township assessor noted none of the appraisal comparables are located in the subject’s neighborhood, and that comparables #3, #4 and #5 are substantially different in dwelling size when compared to the subject. The township assessor asserted errors for appraisal comparables in dwelling size, garage size and/or basement features, submitting a

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<sup>2</sup> 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 2023.

grid analysis of the appraisal comparables in support of this contention.<sup>3</sup> The township assessor asserted the appraisal lacks credibility due to comparables being located outside of the subject's neighborhood, discrepancies in property characteristics and questionable adjustments.

In support of its contention of the correct assessment the board of review submitted information on five comparables located within 0.34 of a mile from the subject property. The comparables have sites that range in size from 40,219 to 60,744 square feet of land area and are improved with 1-story or 2-story dwellings of frame or brick and frame exterior construction ranging in size from 3,732 to 4,192 square feet of living area. The homes were built from 2008 to 2022. Each comparable has a basement with two having finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 674 to 947 square feet of building area. The comparables sold from December 2021 to November 2023 for prices ranging from \$796,453 to \$1,010,000 or from \$208.39 to \$246.07 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant submitted a 29 page brief including commentary, Multiple Listing Service (MLS) sheets and photographs for three of the board of review's comparable sales. The appellant argued the appraiser completed a detailed interior and exterior inspection of the subject property and adjusted comparable sales in accordance with the Uniform Standards of Professional Appraisal Practice in arriving at the final opinion of value for the subject property. In contrast, the board of review submitted five unadjusted raw sales. The appellant critiqued the board of review comparables arguing comparables #1, #2 and #3 have superior updates, based on the MLS information sheets and that board of review comparables #4 and #5 were not sold on the open market.

### **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 appellant submitted an appraisal and the board of review submitted five comparable sales for the Board's consideration. The Board finds appraisal comparable #1 has a dwelling size of 1,906 square feet of living area as reported by the board of review and not refuted in the appellant's rebuttal. The Board further finds that none of the comparables are located in the subject's neighborhood even though there were sales available for the appraiser to select. Additionally, appraisal comparables #1 and #4 sold in 2021, less proximate to the lien date at issue while comparables #4 and #5 are more than 50% larger in dwelling size when compared to the subject. Moreover, while the appraiser explained no adjustment in site size was needed due to similar utility and zoning, the Board finds this argument unpersuasive. For these reasons, little weight is

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<sup>3</sup> The Board finds data in the board of review's grid analysis for the appraisal comparables depict differences in dwelling size for four of the appraisal comparables. Garage sizes for each of the appraisal comparables, as reported by the board of review, do not agree with the garage capacity reported in the appraisal report.

given to the subject's appraised value. The Board shall, however, consider the raw comparables presented in the appraisal.

The record contains a total of ten comparable sales. The Board gives less weight to appraisal comparables #1, #2, #4 and #5 which are less similar to the subject in dwelling size, age and/or sold in 2021, less proximate to the January 1, 2023 assessment date than other properties in the record. The Board gives less weight to board of review comparables #2 through #5 which are from 10 to 16 years newer in age when compared to the subject.

The Board finds the best evidence of market value to be appraisal comparable #3 and board of review comparable #1 which are more similar to the subject in location, age and site size but present varying degrees of similarity to the subject in design, dwelling size, basement amenities and other features. These two comparables sold in April 2022 and March 2023 for prices of \$745,000 and \$865,000 or for \$184.54 and \$219.15 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$798,995 or \$252.21 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record on an overall market value basis and above the two best comparables on a per square foot basis. Given the subject's smaller dwelling size, relative to the two best comparables in the record, a higher per square foot value appears logical. After considering appropriate adjustments to the comparables for differences with the subject, the Board finds 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: \_\_\_\_\_

August 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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