



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

APPELLANT: Mark Mushinskiy  
DOCKET NO.: 23-00284.001-R-1  
PARCEL NO.: 01-02-308-013

The parties of record before the Property Tax Appeal Board are Mark Mushinskiy, 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 **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:** \$6,054  
**IMPR.:** \$45,282  
**TOTAL:** \$51,336

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 two dwellings.<sup>1</sup> House #1 is a one-story dwelling of wood siding exterior construction that was built in 1960 and is approximately 63 years old with an effective age of 1975. House #1 has 768 square feet of living area, a crawl space foundation and one full bathroom. House #2 is a one-story dwelling of wood siding exterior construction that was built in 1950 and is approximately 73 years old. House #2 has 600 square feet of living area, a partial concrete slab foundation and partial crawl space foundation, and one full bathroom. The two dwellings have a combined total living area of 1,368 square feet. The

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<sup>1</sup> The Board finds the best evidence of the description of the subject property is found in the property record card provided by the board of review. The property record card depicts the subject property consisting of two separate dwellings identified as House #1 and House #2 and includes a schematic diagram, measurements and descriptions of each dwelling, which was not refuted by the appellant.

property has an approximately 13,783 square foot site and is located in Antioch, Antioch 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 improved with two-story dwellings of frame exterior construction ranging in size from 698 to 816 square feet of living area. The dwellings were built in 1965 or 1967. Comparable #1 has a concrete slab foundation and the two remaining comparables each have a full or partial unfinished basement. Each comparable has one full bathroom, comparable #1 has central air conditioning and two comparables each have either a 480 or a 624 square foot garage. The comparables have improvement assessments ranging from \$27,942 to \$33,430 or from \$39.20 to \$40.97 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,336. The subject property has an improvement assessment of \$45,282. Given the two dwellings have a combined living area of 1,368 square feet, the subject has an improvement assessment of \$33.10 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum prepared by the Antioch Township Assessor. The assessor asserted that the subject property consists of two dwellings, where House #1 has an improvement assessment of \$27,179 or \$35.39 per square foot of living area and House #2 has an improvement assessment of \$18,103 or \$30.17 per square foot of living area. With respect to the appellant's comparables, the assessor notes that the appellant's comparable #1 has an improvement assessment of \$39.20 per square foot of living area; the appellant's comparable #2 has an improvement assessment of \$40.97; and the appellant's comparable #3 has an improvement assessment of \$40.03 per square foot of living area, all of which are greater than the improvement assessments of each of the subject's two dwellings.

In support of its contention of the correct assessment the board of review, through the township assessor submitted two separate grid analyses, one for each of the subject's dwellings labeled House #1 and House #2. Each grid contained information on the same four equity comparables. The comparables have the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 616 to 890 square feet of living area. The dwellings are 58 to 73 years old. Each comparable has one full bathroom and comparable #2 has a 360 square foot garage. The comparables have improvement assessments ranging from \$18,837 to \$30,689 or from \$30.58 to \$37.16 per square foot of building 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight suggested comparables for the Board's consideration. The Board finds neither party submitted comparables that were truly similar to the subject due to significant differences in the number of dwellings and/or features. Nevertheless, the comparables have improvements assessments that range from \$18,837 to \$33,430 or from \$30.58 to \$40.97 per square foot of living area. The subject's improvement assessment of \$45,282 or \$33.10 per square foot of living area, when using the combined living area of the two dwellings, is greater than the comparables in terms of total improvement assessment but falls within the range on a per square foot of living area basis. The subject's higher total improvement assessment appears to be logical given it has two dwellings. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not 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: \_\_\_\_\_

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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