



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

APPELLANT: Yuliya Fayn
DOCKET NO.: 23-00318.001-R-1
PARCEL NO.: 15-15-302-040

The parties of record before the Property Tax Appeal Board are Yuliya Fayn, the appellant, by attorney Glenn L. Udell of Brown, Udell, Pomerantz, DelRahim 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: \$35,453
IMPR.: \$115,529
TOTAL: \$150,982

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 two-story dwelling of brick exterior construction with 2,230 square feet of living area. The dwelling was constructed in 2001 and is approximately 22 years old. Features of the home include a full basement with finished area,¹ central air conditioning, a fireplace, 2½ bathrooms and a 400 square foot garage. The property is located in Vernon Hills, Vernon 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 five equity

¹ The appellant reported the subject dwelling has 915 square feet of basement finish, which was not reported by the board of review, nor is it depicted in the subject's property record card provided by the board of review. Thus, the Board finds it less likely that the subject is being assessed for basement finish. The property record card depicts the subject dwelling with a fireplace, which was not refuted by the appellant in rebuttal.

comparables that have the same assessment neighborhood code as the subject, four of which are located on the same street as the subject property. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 1,948 to 2,418 square feet of living area. The dwellings are each 22 years old. The appellant reported that each comparable has a full basement with finished area, central air conditioning, 2½ or 3 bathrooms, and a garage with either 400 or 546 square feet of building area. The comparables have improvement assessments that range from \$83,036 to \$97,877 or from \$34.34 to \$43.48 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$89,374 or \$40.08 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 \$150,982. The subject property has an improvement assessment of \$115,529 or \$51.81 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 that have the same assessment neighborhood code as the subject, one of which is located on the same street as the subject. The comparables are improved with two-story dwellings of brick exterior construction containing 2,158 or 2,230 square feet of living area. The dwellings were built in 2000 or 2001. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, 2½ or 4 bathrooms and a garage with either 400 or 546 square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$114,543 to \$118,065 or from \$51.36 to \$54.71 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's counsel erroneously stated the "Cook County Assessor" has proposed a 2023 assessment and that the "Property Tax Appeal Board ('PTAB')" provided evidence, where in actual fact the 2023 final assessment for the subject property was determined by the Lake County Board of Review as depicted in the "Notice of Findings by the Lake County Board of Review" and the evidence the appellant is referring to was also provided by the Lake County Board of Review. The appellant's counsel pointed out differences between the board of review comparables and the subject property.

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 nine suggested equity comparables for the Board's consideration. The Board finds all of the comparables are similar to the subject in location and similar, if not identical to the subject in dwelling size, design, age and some features. The comparables have

improvements assessments ranging from \$83,036 to \$118,065 or from \$34.34 to \$54.71 per square foot of living area. The subject's improvement assessment of \$115,529 or \$51.81 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, 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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