



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

APPELLANT: Anatoly Barsky  
DOCKET NO.: 23-00522.001-R-1  
PARCEL NO.: 02-07-111-010

The parties of record before the Property Tax Appeal Board are Anatoly Barsky, 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:** \$10,434  
**IMPR.:** \$98,095  
**TOTAL:** \$108,529

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 2-story dwelling of wood frame construction with 2,469 square feet of living area. The dwelling was built in 2004 and is approximately 19 years old. Features of the home include 2½ bathrooms, an unfinished basement, central air conditioning, a fireplace, and a garage containing 420 square feet of building area. The property has a 10,215 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables located within .35 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are described as 2-story dwellings of wood frame construction ranging in size from 2,392 to 2,575 square feet of living area and ranging in age from 21 to 26 years old. The comparables each have 2½ bathrooms, an

unfinished basement, central air conditioning, and a garage ranging in size from 88 to 682 square feet of building area. Four comparables have a fireplace. The comparables have improvement assessments ranging from \$90,669 to \$95,276 or from \$36.22 to \$38.16 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment of the subject be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$108,529. The subject property has an improvement assessment of \$98,095 or \$39.73 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables located within .11 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of wood siding construction ranging in size from 2,413 to 2,504 square feet of living area and each being 19 years old, as is the subject dwelling. Each comparable features 2½ bathrooms, an unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 420 to 651 square feet of building area. The comparables have improvement assessments ranging from \$92,464 to \$100,866 or from \$38.27 to \$41.47 per square foot of living area. The board of review, through the township assessor, argued that each of the appellant's comparables are slightly older in age and some do not have a fireplace like the subject which accounts for their slightly lower improvement assessments relative to the subject dwelling. Based on this evidence and argument, the board of review requested a confirmation of the subject's improvement assessment.

### **Conclusion of Law**

The taxpayer contends improvement 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 improvement assessment is not warranted.

The parties submitted a total of seventeen suggested equity comparables in support of their positions before the Property Tax Appeal Board. The Board finds each of the parties' comparables are similar to the subject dwelling in location, design, dwelling size, and features, although the comparables submitted by the appellant are slightly older in age relative to the subject. This suggests that slight upper adjustments are appropriate to these comparables in order to make them more equivalent to the subject. Nevertheless, the parties' comparables have improvement assessments ranging from \$90,669 to \$100,866 or from \$36.22 to \$41.47 per square foot of living area. The subject's improvement assessment of \$98,095 or \$39.73 per square foot of living area falls within the range established by all the equity comparables contained in this record both in terms of overall improvement assessment and on a per square foot of living area basis.

Therefore, based on this record, and after considering adjustments to some comparables for differences in age from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not warranted.

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: \_\_\_\_\_

October 15, 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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