



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

APPELLANT: Tatyana Rivtis
DOCKET NO.: 23-00557.001-R-1
PARCEL NO.: 14-34-301-041

The parties of record before the Property Tax Appeal Board are Tatyana Rivtis, the appellant; 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: \$23,147
IMPR.: \$127,303
TOTAL: \$150,450

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 townhome of frame construction containing 2,218 square feet of living area. The dwelling was built in 2007 and is described as featuring two full and one half-bathrooms, an unfinished walkout basement, central air conditioning, a fireplace, and a garage containing 396 square feet of building area. The property has a 1,638 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends overvaluation and inequity in assessment with regard to the improvement as bases of the appeal. In support of the overvaluation argument, the appellant submitted a grid analysis with data on five comparable sales of properties located within .13 of a mile from the subject and within the same assessment neighborhood code as assigned to the subject by the local assessor. The properties are improved with two-story townhomes ranging in size from 1,954 to 2,037 square feet of living area that were built from 2007 to 2011. The comparables each feature an unfinished basement, central air conditioning, and a garage ranging in size from

396 to 416 square feet of building area. Four homes each have a fireplace; four dwellings have two full and one half-bathrooms; and one comparable has three full and one half-bathrooms. The comparables sold from February 2021 to February 2023 for prices ranging from \$365,000 to \$435,000 or from \$179.19 to \$219.59 per square foot of living area, including land. Based on this evidence, the appellant requested that the total assessment be reduced to \$136,589, which would reflect an estimated market value of \$409,808 or \$184.65 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

In support of the inequity in assessment argument, the appellant submitted a grid analysis containing information on five equity comparables, three of which are the same properties as submitted in support of the overvaluation argument. The comparables are located within .11 of a mile from the subject property and are described as two-story dwellings of frame construction ranging in size from 1,954 to 2,218 square feet of living area and were built from 2006 to 2009. The comparables each feature an unfinished basement, central air conditioning, a fireplace, and a garage containing either 396 or 416 square feet of building area. Four homes each have two full and one half-bathrooms; and one comparable has three full and one half-bathrooms. The equity comparables have improvement assessments ranging from \$110,988 to \$124,399 or from \$56.09 to \$57.54 per square foot of living area. Based on this evidence, the appellant requested a reduction to the improvement assessment to \$113,442 or \$51.15 per square feet of living area.

In reply, the board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$150,450. The subject's assessment reflects a market value of \$451,395 or \$203.51 at the statutory level of assessment of 33.33%.¹ The subject has an improvement assessment of \$127,303 or \$57.40 per square foot of living area, land included.

In support of its contention of the correct assessment with regard to the overvaluation argument, the board of review submitted information on nine comparable sales of properties located within .11 of a mile of the subject and in the same assessment neighborhood code as assigned by the local assessor to the subject property. The board of review comparables #5, #6, #7, and #9 are the same properties as appellant's comparables #3, #5, #1, and #2, respectively. The properties are improved with two-story townhomes of frame construction that range in size from 1,954 to 2,218 square feet of living area. The dwellings were constructed from 2006 to 2014 and each features an unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 396 to 416 square feet of building area. Four dwellings each feature three full and one half-bathrooms, and five dwellings each feature two full and one or two half-bathrooms. The comparables sold from February 2022 to November 2023 for prices ranging from \$429,000 to \$540,000 or from \$207.39 to \$243.46 per square foot of living area, including land.

In response to the inequity in assessment argument, the board of review submitted information on nine equity comparables located within .13 of a mile from the subject and in the same assessment neighborhood code as assigned by the local assessor to the subject property. The properties are improved with two-story frame townhomes that range in size from 1,961 to 2,218

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 2023.

square feet of living area and were built from 2006 to 2014. The comparables each feature an unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 396 to 420 square feet of building area. One dwelling features three full and one half-bathrooms, and eight dwellings each feature two full and one or two half-bathrooms. The comparables have improvement assessments ranging from \$112,594 to \$127,752 or from \$57.42 to \$57.74 per square foot of living area.

The board of review submission also includes the property record card for the subject property and photos with schematic layout of each of its equity comparable properties. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

In rebuttal, the appellant submitted a memorandum contending that the board of review compared end units with middle units; it utilized comparables with higher bathroom count and finished basement area; and it utilized sales from 2023 rather than 2021 and 2022 as the appellant did.

Conclusion of Law

The appellant contends in part that 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.

Initially, with respect to the appellant's arguments in rebuttal, the Board finds that the appellant did not present any evidence to establish that the end units sell for higher prices overall when compared to the middle units. Additionally, no evidence was presented as to the basement finish areas of the board of review comparables except what is disclosed in the grid analysis which also was not challenged by the appellant. Finally, the subject property is reported to have a walk-out style basement and none of the appellant's comparables are reported to have a walk-out feature. As to the sale dates, the assessment date at issue is January 1, 2023 as this is a 2023 tax year appeal. Therefore, the Board will give most weight to those sales that are closest in time to the assessment (lien) date at issue of January 1, 2023, all else being similar.

With respect to the overvaluation argument, the parties submitted a total of ten comparable sales, including four common comparables, for consideration by the Property Tax Appeal Board. These properties are similar to the subject property in location, design, age, construction, dwelling size and most features. However, the Board gave less weight to the appellant's comparable sale #4 due to its date of sale in February 2021 which is least proximate in time being 22 months removed from the January 1, 2023 assessment date at issue and therefore less likely to be reflective of the subject's market value than the remaining sales which occurred more proximate in time to the lien date.

The Board finds the best evidence of the subject's market value to be the board of review comparable sales which include four comparables that were also submitted by the appellant. These properties sold proximate to the assessment date and are similar to the subject in

characteristics such as location, age, design, construction, lot size, and most features. However, four of these comparable sales each feature one additional bathroom when compared to the subject's bathroom count, meaning that downward adjustments are needed to these comparables in order to make them more equivalent to the subject. Moreover, six comparables are slightly smaller in dwelling size relative to the subject dwelling, suggesting that upward adjustments are needed to these comparables in order to make them more equivalent to the subject. The best comparables in this record sold from February 2022 to November 2023 for prices ranging from \$429,000 to \$540,000 or from \$207.39 to \$243.46 per square foot of living area, land included. The subject's assessment reflects a market value of \$451,395 or \$203.51 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record in terms of overall market value and slightly below the range on a per square foot of living area basis. The subject's estimated market value appears to be especially supported by board of review comparable sale #8 which is identical to the subject in age, dwelling size, basement area/finish, garage size, central air conditioning, and fireplace features, except that it has one more bathroom than the subject dwelling. This comparable sold in September 2022 (three months prior to the lien date at issue) for a price of \$460,000 or \$207.39 per square foot of living area, land included, whereas the subject has an assessment reflective of a lower market value of \$451,395 or \$203.51 per square foot of living area, land included. After considering adjustments to the best comparables for differences in some features such as bathroom count and dwelling size, the Board finds that the subject's market value as reflected by its assessment is supported by the most similar comparable sales in this record. Therefore, the Board finds that, based on this evidence, the appellant did not demonstrate by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment is not warranted on the grounds of market value.

The taxpayer also contends assessment inequity as a 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 parties submitted a total of fourteen equity comparables with a high degree of similarity to the subject property in location, design, age, lot size, and most features. These comparables have improvement assessments ranging from \$110,988 to \$127,752 or from \$56.09 to \$57.74 per square foot of living area. The subject's improvement assessment of \$127,303 or \$57.40 per square foot of living area falls within the range established by the equity comparables in this record. However, the subject's assessment being at the higher end of the range appears logical given the subject's slightly larger dwelling size than twelve of the fourteen equity comparables in the record, with the remaining two equity comparables having the same dwelling size as the subject, and walkout-style basement feature not shown in any other property.

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.

In conclusion, after considering adjustments to the comparables for differences in some features when compared to the subject, such as bathroom count, dwelling size, and walk-out style basement feature, the Board finds that the appellant did not demonstrate by clear and convincing evidence that the subject is inequitably assessed. Therefore, the Board finds that the subject's improvement assessment is supported and, thus, no reduction in the subject's improvement assessment is warranted on the grounds of inequity in assessment (uniformity).

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: _____

November 19, 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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