



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

APPELLANT: Leonid Shumyatsky  
DOCKET NO.: 23-01574.001-R-1  
PARCEL NO.: 16-27-404-009

The parties of record before the Property Tax Appeal Board are Leonid Shumyatsky, the appellant, by attorney Kyle Gordon Kamego of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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:** \$44,036  
**IMPR.:** \$263,717  
**TOTAL:** \$307,753

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 is improved with a two-story dwelling of brick exterior construction containing 3,597 square feet of living area. The dwelling was constructed in 2006 and is approximately 17 years old. Features of the home include a full basement with 1,402 square feet of finished recreation room area, central air conditioning, two fireplaces, 3½ bathrooms, and an attached garage with 450 square feet of building area.<sup>1</sup> The property has a 9,589 square foot site located in Highland Park, Moraine Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four assessment

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<sup>1</sup> The board of review submitted a copy of the subject's property record card describing the subject dwelling in part as having a full basement with a 1,402 square foot recreation room, which was not refuted by the appellant in rebuttal.

equity comparables improved with 1.5-story or 2-story dwellings of brick exterior construction that range in size from 3,703 to 3,990 square feet of living area. The homes were built from 1950 to 1968. Each property has a basement, central air conditioning, one or two fireplaces, three or four full bathrooms, one or two half-bathrooms, and a garage ranging in size from 483 to 687 square feet of building area. Comparables #1 and #3 have in-ground swimming pools. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .25 to .95 of a mile from the subject property. Their improvement assessments range from \$197,108 to \$ 241,509 or from \$53.11 to \$60.53 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$204,669.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$307,753. The subject property has an improvement assessment of \$263,717 or \$73.32 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three assessment equity comparables improved with 1.75-story or 2-story dwellings that range in size from 3,123 to 3,919 square feet of living area. The homes range in age from 18 to 22 years old. Each property has a full basement with finished area, central air conditioning, one fireplace, 4½ or 6½ bathrooms, and a garage ranging in size from 378 to 551 square feet of building area. These properties have the same assessment neighborhood code as the subject and are located from approximately .11 to .72 of a mile from the subject property. Their improvement assessments range from \$243,690 to \$287,707 or from \$73.41 to \$78.03 per square foot of living area.

### **Conclusion of Law**

The appellant 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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review as these properties are improved with homes more similar to the subject property in age than are the comparables submitted by the appellant. The board of review comparables are also like the subject in location, size, and features. These comparables have improvement assessments that range from \$243,690 to \$287,707 or from \$73.41 to \$78.03 per square foot of living area. The subject's improvement assessment of \$263,717 or \$73.32 per square foot of living area falls within the overall range of the improvement assessments but is below the range on a per square foot of living area basis as established by the best comparables in this record, demonstrating the subject is being equitably assessed. Based on this record 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: \_\_\_\_\_

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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COUNTY

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