



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

APPELLANT: Anna Shayevsky
DOCKET NO.: 23-01781.001-R-1
PARCEL NO.: 14-25-202-002

The parties of record before the Property Tax Appeal Board are Anna Shayevsky, 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: \$71,573
IMPR.: \$150,950
TOTAL: \$222,523

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.

Preliminary Matter

This appeal was filed on January 30, 2024 by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's three additional comparables set forth on additional pages, other than the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further herein. (See also, 86 Ill.Admin.Code §1910.80)

Findings of Fact

The subject property is improved with a two-story dwelling of frame exterior construction containing 3,031 square feet of living area. The dwelling was built in 1985 and is approximately 38 years old. Features of the home include an unfinished walk-out style basement, central air conditioning, one fireplace, a 629 square foot garage and a shed. The property has a 132,626 square foot site in Long Grove, Ela Township, Lake County.¹

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables that are located in the same neighborhood code as the subject and from .24 of a mile to 1.68 miles from the subject. The comparables consist of two-story dwellings of brick, frame or brick and frame exterior construction. The homes were built from 1965 to 1989, and the dwellings range in size from 2,950 to 3,135 square feet of living area. The comparables have unfinished basements with one having walkout style, and either one or two garages ranging in size from 575 to 1,296 total square feet of building area. Eight comparable each have central air conditioning, and eight comparables have from one to five fireplaces. Comparable #6 was reported to have a barn.² The comparables have improvement assessments ranging from \$133,450 to \$158,731 or from \$45.24 to \$52.28 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$140,487 or \$46.35 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 \$222,523. The subject property has an improvement assessment of \$150,950 or \$49.80 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on nine equity comparables that are located in the same neighborhood code as the subject and from 0.24 of a mile to 1.50 miles from the subject. Comparables #1 and #6 are the same properties as the appellant's comparables #9 and #7, respectively. The comparables consist of two-story dwellings of brick, frame or brick and frame exterior construction. The homes were built from 1931 to 1989 and range in size from 2,586 to 3,488 square feet of living area. Features include unfinished basements and a garage ranging in size from 578 to 1,632 total square feet of building area. Eight comparables each have central air conditioning, and eight comparables each have from one to five fireplaces. Comparable #3 has a heavy utility building and a shed, and comparable #9 has an inground swimming pool.³ The comparables have improvement assessments ranging from \$138,710 to \$188,236 or from \$49.87 to \$53.97 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ The Board find the best description of the subject property was found in the printout of the property information sheet that included a photograph of the subject property depicting the subject is a contemporary style home on a 132,626 square foot site that also has additional features some of which include a walkout style basement and a shed.

² Some of the additional features of the appellant's comparables were drawn from the additional grid analyses provided by the appellant.

³ The board of review's sketches of the comparables further disclosed comparable #9 has an inground swimming pool, which was not included in the board of review's grid analysis.

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 parties submitted a total of sixteen suggested equity comparables for the Board's consideration, as two comparables are common to both parties. The Board has given reduced weight to the appellant's comparables #1 through #5 along with board of review comparables #3, #4 and #8 due to differences in the properties more distant locations, lack of central air conditioning and/or older ages when compared to the subject. The Board has also given reduced weight to the board of review comparable #7 and board of review comparable #9 which differ from the subject in dwelling size and/or have an inground swimming pool, unlike the subject.

The Board finds the best evidence of assessment equity to be the parties' two common comparables, appellant's comparables #6 and #8 along with board of review comparables #2 and #5 which are more similar to the subject in location, age, dwelling size and/or some features. These six comparables have improvement assessments ranging from \$137,060 to \$168,467 or from \$46.35 to \$52.28 per square foot of living area. The subject's improvement assessment of \$150,950 or \$49.80 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject property, 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: _____

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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