



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

APPELLANT: Illya Mirtsyn
DOCKET NO.: 23-01837.001-R-1
PARCEL NO.: 15-09-110-012

The parties of record before the Property Tax Appeal Board are Illya Mirtsyn, 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: \$35,245
IMPR.: \$195,663
TOTAL: \$230,908

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 frame construction containing 3,602 square feet of living area. The dwelling was built in 1991 and is approximately 32 years old. Features of the home include a 1,794 square foot basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 506 square feet of building area. The property has an 11,170 square foot site located in Vernon Hills, Vernon Township, Lake County.

The appellant contends inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on nine assessment equity comparables improved with two-story dwellings of frame construction that range in size from 3,083 to 4,006

square feet of living area.¹ The homes were either 33 or 35 years old. Each comparable has a basement with seven having finished area, central air conditioning, one or two fireplaces, 2½ or 3½ bathrooms, and a garage ranging in size from 441 to 748 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .04 to .57 of a mile from the subject property. Their improvement assessments range from \$140,472 to \$208,350 or from \$39.15 to \$53.82 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$166,629.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$230,908. The subject property has an improvement assessment of \$195,663 or \$54.32 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 each improved with a two-story dwelling of frame exterior construction containing 3,602 square feet of living area. The homes were built in 1989 or 1991. Each comparable has a basement with two having finished area, central air conditioning, one or two fireplaces, 2½ bathrooms, and a 506 square foot garage. Comparable #1 also has a shed. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .16 to .37 of a mile from the subject property. Their improvement assessments range from \$192,260 to \$200,572 or from \$53.48 to \$55.68 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 parties submitted information on twelve assessment equity comparables, similar to the subject in location, style and age, to support their respective positions. The Board finds the best evidence of assessment equity to be appellant's comparable #5 and the board of review comparables that are improved with homes identical to the subject in dwelling living area. Each of these comparables has a smaller basement than the subject with either 1,246 or 1,260 square feet of building area necessitating an upward or positive adjustment to make them more equivalent to the subject for this feature. Conversely, three of these comparables have finished basement area, unlike the subject, and two have an additional fireplace in comparison to the subject, suggesting downward adjustments to the comparables would be appropriate to make them more equivalent to the subject for these differences. These four comparables have improvement assessments that range from \$167,469 to \$200,572 or from \$46.49 to \$55.68 per square foot of living area. The subject's improvement assessment of \$195,663 or \$54.32 per

¹ The appellant's submission included additional equity comparables on a form not prescribed by the Property Tax Appeal Board and these additional comparables will not be further considered pursuant to Section 1910.80 of the Rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.80).

square foot of living area falls within the range established by the best comparables in this record indicating the subject is being equitably assessed. Less weight is given appellant's comparable #2 even though this property is similar to the subject in dwelling size as the property's assessment appears to be an outlier significantly below the other comparables that are similar to this property in dwelling size. Less weight is given the remaining comparables submitted by the appellant due to differences from the subject in dwelling size. 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: _____

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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