



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

APPELLANT: Olga Manolenko  
DOCKET NO.: 23-01889.001-R-1  
PARCEL NO.: 15-34-200-132

The parties of record before the Property Tax Appeal Board are Olga Manolenko, 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:** \$31,752  
**IMPR.:** \$73,026  
**TOTAL:** \$104,778

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 31, 2024 by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code §1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's comparable #5 contained in set #2 and comparables #1 and #2 contained in set #3 of additional grid analyses, but not in the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further herein [appellant's comparables #1 through #9, set forth again in the additional grids, are merely duplicates of the Sec. V data]. (See also, 86 Ill.Admin.Code §1910.80)

**Findings of Fact**

The subject property consists of a two-story dwelling of frame exterior construction with 1,856 square feet of living area. The dwelling was constructed in 1976 and is approximately 47 years

old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 420 square foot garage. The property is located in Deerfield, Vernon Township, Lake County.

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 in the Section V grid analysis. The properties are located in the same neighborhood code as the subject. The comparables consist of two-story dwellings of frame exterior construction. The homes range in age from 47 to 49 years old and the dwellings each contain 1,856 square feet of living area with a 964 square foot basement, three with finished area. Features include central air conditioning and a 420 square foot garage. Four comparables each have one fireplace. The comparables have improvement assessments ranging from \$55,749 to \$70,384 or from \$30.04 to \$37.92 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$49,809 or \$40.66 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 \$79,913. The subject property has an improvement assessment of \$55,129 or \$45.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables. The properties are located in the same neighborhood code as the subject. The comparables consist of two-story dwellings of frame exterior construction. The homes were built in either 1984 or 1985 making them 38 or 39 years old. The dwellings each contain 1,225 square feet of living area. Features include central air conditioning, and a 253 square foot garage. Four comparables each have a fireplace. The comparables have improvement assessments ranging from \$55,628 to \$56,636 or from \$45.41 to \$46.23 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 thirteen suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The differences between the subject and the comparables, besides slight variations in age, are finished basement area and/or lack of a fireplace when compared to the subject. Therefore, the Board has given reduced weight to appellant's comparables #2, #3, and #5 through #9 along with board of review comparables #2,

#3 and #4, due finished basements and/or lack of a fireplace, when compared to the subject property.

The Board finds that the best evidence of assessment equity to be appellant's comparables #1, and #4 along with board of review comparable #1, which each lack finished basement area and have a fireplace, like the subject. These comparables present varying degrees of similarity to the subject property in age, and are identical to the subject in dwelling size, unfinished basement, fireplace amenity and garage size. These comparables have improvement assessments ranging from \$66,495 to \$73,165 or from \$35.83 to \$39.42 per square foot of living area. The subject's improvement assessment of \$73,026 or \$39.35 per square foot of living area is within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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.

Based on this record and after considering adjustments to the best equity comparables for differences when compared to the subject, 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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