



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

APPELLANT: Emiliya Vistman  
DOCKET NO.: 23-01891.001-R-1  
PARCEL NO.: 15-35-100-052

The parties of record before the Property Tax Appeal Board are Emiliya Vistman, 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.:** \$72,416  
**TOTAL:** \$104,168

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 1975 and is approximately 48 years

old. Features of the home include an unfinished basement, 2½ bathrooms, 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 contain 1,856 square feet of living area with basements, three of which have finished area. Features include 2½ bathrooms, central air conditioning, and a 420 square foot garage. Four comparables each have a 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 \$68,134 or \$36.71 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 \$104,168. The subject property has an improvement assessment of \$72,416 or \$39.02 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four 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 1976 making them 47 years old. The dwellings each contain 1,856 square feet of living area with basements, three of which have finished area. Features include either 2½ or 3½ bathrooms, central air conditioning, and a 420 square foot garage. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$73,165 to \$76,256 or from \$39.42 to \$41.09 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, along with slight variations in age, are bathroom count, finished basement area and/or lack of a fireplace when compared to the subject. The Board has given reduced weight to board of review comparable #2 which differs in bathroom count when compared to the subject.

The Board finds that the best evidence of assessment equity to be appellant's comparables along with the board of review comparables #1, #3 and #4, several of which necessitate downward adjustments for finished basement area when compared to the subject and an upward adjustment for lack of a fireplace which is a feature of the subject. These comparables have improvement assessments ranging from \$55,749 to \$75,107 or from \$30.04 to \$40.47 per square foot of living area. The subject's improvement assessment of \$72,416 or \$39.02 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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