



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

APPELLANT: Ruslan Bogomol
DOCKET NO.: 23-01952.001-R-1
PARCEL NO.: 16-28-217-008

The parties of record before the Property Tax Appeal Board are Ruslan Bogomol, 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: \$35,140
IMPR.: \$66,164
TOTAL: \$101,304

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 consists of a one-story dwelling of brick exterior construction with 1,110 square feet of living area.¹ The dwelling was constructed in 1954 and is approximately 69 years old. The dwelling was remodeled 2013 and has an effective age of 1974 or approximately 49 years old. Features of the home include a 555 square foot lower level that is fully finished, central air conditioning and a 400 square foot garage that was built in 2012. The property has an approximately 7,300 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity

¹ The Board finds the best description of the subject property is found in the subject's property record card provided by the board of review, which was unrefuted by the appellant.

comparables that have the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings ranging in size from 1,102 to 1,142 square feet of living area and are each 70 years old. The appellant reported that seven comparables have unfinished basements. Each comparable has central air conditioning and seven comparables each have a garage ranging in size from 316 to 689 square feet of building area. The comparables have improvement assessments ranging from \$50,478 to \$61,068 or from \$45.48 to \$55.42 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$58,468 or \$52.69 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 \$101,304. The subject property has an improvement assessment of \$66,164 or \$59.61 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 1,166 to 1,426 square feet of living area. The dwellings are from 46 to 62 years old. The board of review reported that two comparables each have a basement with finished area. Each comparable has central air conditioning and a garage ranging in size from 440 to 576 square feet of building area. Comparable #3 has a fireplace. The comparables have improvement assessments ranging from \$72,224 to \$87,762 or from \$61.54 to \$57.12 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 twelve equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #4, #7 and #8 due to their lack of a garage and/or basement/lower level, both features of the subject. The Board has given reduced weight to board of review comparables #1 and #3 due to their larger dwelling sizes and/or lack of a basement/lower level, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #3, #5, #6 and #9, along with board of review comparable #2, which have basements/lower levels and are similar to the subject in location, dwelling size and design. However, the Board finds the appellant's comparables each lack basement/lower level finish and have older effective ages, when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the seven comparables have

improvement assessments ranging from \$57,219 to \$72,224 or from \$50.97 to \$61.94 per square foot of living area. The subject's improvement assessment of \$66,164 or \$59.61 per square foot of living area falls within the range established by the best comparables in the record and appears to be well supported given the subject's basement/lower level finish and newer effective age. Therefore, based on this record and after considering adjustments to the best comparables for differences from 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:

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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