FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Aleksei Igumnov
DOCKET NO.: 23-02185.001-R-1
PARCEL NO.: 13-11-102-004

The parties of record before the Property Tax Appeal Board are Aleksei Igumnov, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***A Reduction*** 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:	$36,531
IMPR.:	$135,340
TOTAL:	$171,871

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 1-story dwelling of frame exterior construction with 2,020 square feet of living area. The dwelling was constructed in 1987 and is approximately 37 years old. Features of the home include a walk-out basement with finished area, central air conditioning, two fireplaces and a garage with 744 square feet of building area. The property has a site with approximately 68,825 square feet of land area and is located in Tower Lakes, Cuba 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 six suggested equity comparables located within .94 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are improved with 1-story dwellings of frame or brick and frame exterior construction that range in size from 1,904 to 2,770 square feet of living area. The dwellings were built from 1966 to 1986. Comparables #2 and #6 were built in 1966 and 1976 and have effective ages of 1972 and 1986, respectively. Each comparable has a basement with a finished area, five of walk-out design. The comparables each have central air conditioning, two or three fireplaces, and a garage ranging in size from 424 to 831 square feet of building area. The comparables have improvement assessments that range from $128,258 to $175,375 or from $61.13 to $71.31 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $134,430 or $66.55 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 $189,674. The subject property has an improvement assessment of $153,143 or $75.81 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables located within .61 of a mile from the subject and within the same assessment neighborhood as the subject property. The comparables are improved with 1-story dwellings of frame or brick and frame exterior construction that range in size from 1,742 to 2,282 square feet of living area. The dwellings were built from 1973 to 1979. Each comparable has a basement a with finished area. The comparables each have central air conditioning, two fireplaces, a garage ranging in size from 572 to 1,019 square feet of building area, and an inground swimming pool. The comparables have improvement assessments ranging from $130,341 to $164,329 or from $72.01 to $74.82 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a three-page rebuttal critiquing the board of review comparables for differences from the subject in dwelling size, location, and features. The appellant also contends the subject's assessment was unproportionally increased in comparison to the comparables.[1]

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted ten suggested comparables for the Board's consideration. The Board has given less weight to appellant's comparables #2, #5 and #6 due to their larger dwelling sizes when compared to the subject. The Board has given reduced weight to the board of review comparables due to their inground swimming pool, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3 and #4. The Board finds that these three comparables are most similar to the subject in location, design, dwelling size and features. These three most similar comparables have improvement assessments ranging from $128,258 to $135,781 or from $61.13 to $71.31 per square foot of living area. The

[1] The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually, if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

subject's improvement assessment of $153,143 or $75.81 per square foot of living area, falls above the range established by the three best comparables contained in the record. Based on this record and after considering adjustments to the three best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the assessment is 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:

C E R T I F I C A T I O N

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: July 15, 2025

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Aleksei Igumnov
24841 N South Dr
Tower Lakes, IL 60010

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085