



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

APPELLANT: Irina Feyman
DOCKET NO.: 23-02503.001-R-1
PARCEL NO.: 15-36-205-011

The parties of record before the Property Tax Appeal Board are Irina Feyman, the appellant, by attorney Anthony DeFrenza of the Law Office of DeFrenza & Mosconi PC in Northbrook; 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: \$78,885
IMPR.: \$258,758
TOTAL: \$337,643

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 two-story dwelling of Dryvit exterior construction with 4,710 square feet of living area.¹ The dwelling was constructed in 1995 and is approximately 28 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and two garages with a combined total of 1,443 square feet of building area. The property has an approximately 24,399 square foot site and is located in Riverwoods, Vernon Township, Lake County.

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

¹ The appellant described the subject dwelling with Dryvit exterior construction in Section III of the Residential Appeal Petition which was further supported by the exterior photograph of the subject dwelling provided by both parties.

equity comparables that have the same assessment neighborhood code as the subject and are located within .29 of a mile from the subject property. The comparables are improved with two-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 4,007 to 5,756 square feet of living area. The dwellings are from 18 to 29 years old. Each comparable has basement with finished area, central air conditioning, one to five fireplaces and a garage ranging in size from 766 to 1,010 square feet of building area. The comparables have improvement assessments that range from \$159,528 to \$258,235 or from \$39.81 to \$47.50 per square foot of living area.

The appellant also submitted documentation prepared by the township assessor, which appears to have been presented as evidence with respect to the appellant's local board of review appeal. As matters before the Property Tax Appeal Board (PTAB) are de novo (35 ILCS 200/16-180), the Board has not analyzed this data, but will analyze the board of review's responsive evidence filed to PTAB.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$206,486 or \$43.84 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 \$337,643. The subject has an improvement assessment of \$258,758 or \$54.94 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 that have the same assessment neighborhood code as the subject and are located within .39 of a mile from the subject property. The comparables are improved with two-story dwellings of brick or frame exterior construction ranging in size from 4,471 to 4,913 square feet of living area. The dwellings were built in 1995 or 1996. The comparables each have a basement, four of which have finished area. Each comparable has central air conditioning, one to five fireplaces and a garage ranging in size from 682 to 1,100 square feet of building area. The comparables have improvement assessments that range from \$253,018 to \$284,659 or from \$54.92 to \$57.94 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, counsel for the appellant contended that all but one board of review comparable were located further away from the subject and board of review comparable #1 does not have a rec room. The appellant's counsel argued that "According to the comparable properties grid submitted with the appeal, 5 out of 6 comparables properties had a brick construction, and 1 property had a pool to match the subject property.²" Counsel argued that board of review comparable #1 has no rec room, like the subject. Counsel also argued that the subject has a dryvitte [sic] exterior and it is expected that the comparables with a brick exterior would be assessed higher based on the building assessed value per square foot ratio. Counsel asserted that the appellant's comparables are more appropriate to evaluating the assessment of the subject

² The Board finds the appellant did not report in the grid analysis that the subject or any of the appellant's six comparables have a pool.

property than the comparable properties provided by the Lake County Board of Review based on their characteristics and proximity to the subject.

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 eleven equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2, #4, #5 and #6 which are less similar to the subject in dwelling size than are the remaining comparables in the record. The Board has given reduced weight to board of review comparable #1 due to its lack of basement finish, a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3, along with board of review comparables #2, #3, #4 and #5, which are more similar to the subject in dwelling size and have unfinished basements like the subject. These five comparables are also similar to the subject in location, design, age and some features. The comparables have improvement assessments ranging from \$212,446 to \$284,659 or from \$44.66 to \$57.94 per square foot of living area. The subject's improvement assessment of \$258,758 or \$54.94 per square foot of living area falls within the range established by the best comparables in the record. 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: _____

December 17, 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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