



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

APPELLANT: Natalia Gonsky  
DOCKET NO.: 23-02567.001-R-1  
PARCEL NO.: 15-32-108-014

The parties of record before the Property Tax Appeal Board are Natalia Gonsky, 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:** \$35,355  
**IMPR.:** \$94,597  
**TOTAL:** \$129,952

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 split-level dwelling of frame exterior construction with 1,332 square feet of living area. The dwelling was constructed in 1970 and is approximately 53 years old. Features of the home include a lower level with finished area, central air conditioning, one fireplace, and a 567 square foot attached garage. The property has an approximately 9,360 square foot site and is located in Buffalo Grove, Vernon 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 five equity comparables that are located in the same assessment neighborhood code as the subject property and within 0.35 of a mile from the subject. The comparables are improved with split-level dwellings of frame exterior construction with each having 1,332 square feet of living area. The homes range from 50 to 54 years old. Each comparable has a lower level with finished area,

central air conditioning, one fireplace, and a garage with 567 square feet of building area. The comparables have improvement assessments ranging from \$72,014 to \$88,838 or from \$53.86 to \$66.70 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,952. The subject property has an improvement assessment of \$94,597 or \$71.02 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 that are located in the same assessment neighborhood code as the subject property and within 0.62 of a mile from the subject. The comparables are improved with split-level dwellings of frame exterior construction with each having 1,332 square feet of living area. The homes were built from 1969 to 1972. The comparables each have a basement/lower level with finished area, central air conditioning, one fireplace, and a garage with 567 square feet of building area. The comparables have improvement assessments ranging from \$94,618 to \$95,031 or from \$71.03 to \$71.34 per square foot of living area. Based on this evidence, the board of review requests no change to the subject's assessment.

In rebuttal, the appellant analyzed the parties' comparables for location in relation to the subject and included maps in support. The appellant asserted that each of the board of review comparables was located further away from the subject than those provided by the appellant. Thus, the appellant's comparables are asserted to be more comparable. The appellant reported that 100 comparable properties were identified and 69% were assessed lower than the subject. The appellant requested these arguments be considered and a reduction to the subject's request be considered.

### **Conclusion of Law**

The appellant 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 nine equity comparables for the Board's consideration. The Board finds each of the parties' comparables are identical or nearly identical to the subject in design, dwelling size, and many features with varying degrees of similarity in location and age. These comparables have improvement assessments ranging from \$72,014 to \$95,031 or from \$54.06 to \$71.34 per square foot of living area. The subject's improvement assessment of \$94,597 or \$71.02 per square foot of living area falls within the range established by the comparables in this record. Based on this record and after considering appropriate adjustments to the 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

\_\_\_\_\_  
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: March 18, 2025

\_\_\_\_\_  
Clerk of the Property Tax Appeal Board

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

Natalia Gonsky, by attorney:  
Anthony DeFrenza  
Law Office of DeFrenza & Mosconi PC  
425 Huehl Road  
Bldg. 13A  
Northbrook, IL 60062

COUNTY

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