FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Vladic Kaminsky
DOCKET NO.: 23-02597.001-R-1
PARCEL NO.: 15-20-305-022

The parties of record before the Property Tax Appeal Board are Vladic Kaminsky, 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:	$46,091
IMPR.:	$167,444
TOTAL:	$213,535

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 2-story dwelling of frame exterior construction with 3,230 square feet of living area. The dwelling was built in 1996 and is approximately 27 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 682 square foot garage. The property has an approximately 11,326 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 subject's assessment neighborhood and within 0.24 of a mile from the subject. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 3,196 to 3,394 square feet of living area. The homes range in age from 27 to 29 years old. Each comparable has a basement with finished area, central air conditioning, either one or two fireplaces, and a garage with either 682 or 704 square feet of building area. The comparables have improvement assessments ranging from $145,784 to $162,611 or from $42.97 to $48.11 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of $147,262 or $45.59 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 $213,535. The subject property has an improvement assessment of $167,444 or $51.84 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 are located in the subject's assessment neighborhood and within 0.23 of a mile from the subject. The comparables are improved with 2-story dwellings of frame or brick exterior construction ranging in size from 3,158 to 3,360 square feet of living area. The homes were built from 1995 to 1997. Each comparable has a basement, four of which have finished area, central air conditioning, either one or two fireplaces, and a garage with either 660 or 682 square feet of building area. The comparables have improvement assessments ranging from $164,529 to $175,808 or from $50.78 to $53.44 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 analyzed the parties' comparables for location in relation to the subject and included maps in support. The appellant asserted that board of review comparable #2 lacked a finished basement and recreation room and should not be considered for this appeal. The appellant further asserted the appellant comparables were more appropriate in evaluating assessment based on their characteristics and proximity to 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 a total of ten suggested equity comparables to support their respective positions. The Board gives less weight to board of review comparable #2 which lacks basement finish, which is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant' comparables and the four remaining board of review comparables which are similar to the subject in location, design, age, and dwelling size, and other features. The nine best comparables have improvement assessments ranging from $145,784 to $175,808 or from $42.97 to $53.44 per square foot of living area. The subject's improvement assessment of $167,444 or $51.84 per square foot of living area falls within the range established by the best comparables in this record. Based on this evidence and after considering adjustments to the best comparables for differences from the subject property, 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:

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: February 18, 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 <u>PETITION AND EVIDENCE</u> 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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COUNTY

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