



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

APPELLANT: Yevgeniy Shlyakhta
DOCKET NO.: 23-02749.001-R-1
PARCEL NO.: 16-27-103-023

The parties of record before the Property Tax Appeal Board are Yevgeniy Shlyakhta, 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: \$54,385
IMPR.: \$210,615
TOTAL: \$265,000

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 "Colonial" style dwelling of stucco exterior construction with 3,419 square feet of living area. The dwelling was constructed in 2007 and is approximately 16 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces on one stack, and a 2-car garage with 420 square feet of building area. The property has a 10,373 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$795,000 as of January 1, 2023. The appraisal was prepared by Larry Dvorkin, a certified residential real estate appraiser, to determine fee simple market value.

The appraiser noted the subject is located near a ramp to a busy road, Deerfield Road. The appraiser included photographs of the subject's view of the ramp.

Under the sales comparison approach, the appraiser selected three comparable sales located within 0.60 of a mile from the subject. The parcels range in size from 9,724 to 14,280 square feet of land area and are improved with "Colonial" style homes of brick, brick and frame, or Dryvit exterior construction ranging in size from 2,830 to 3,410 square feet of living area. The dwellings are 20 or 22 years old. Each home has a basement with finished area, central air conditioning, a fireplace, and 2-car or a 3-car garage. One comparable has finished attic area. The comparables sold from March to June 2022 for prices ranging from \$695,000 to \$905,000 or from \$235.91 to \$285.34 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject, including their locations not near a busy road like the subject, to arrive at adjusted prices ranging from \$773,250 to \$819,325. The appraiser concluded a value for the subject of \$795,000 as of January 1, 2023.

Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$297,800. The subject's assessment reflects a market value of \$896,178 or \$262.12 per square foot of living area, land included, when using the 2023 three year average median level of assessment for Lake County of 33.23% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within .86 of a mile from the subject. The parcels range in size from 7,966 to 10,150 square feet of land area and are improved with 2-story homes of brick or wood siding exterior construction ranging in size from 3,143 to 3,592 square feet of living area. The dwellings range in age from 15 to 24 years old. Each home has a basement with finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 390 to 609 square feet of building area. The comparables sold from January 2021 to June 2022 for prices ranging from \$864,500 to \$899,000 or from \$240.67 to \$278.08 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal and the board of review submitted three comparable sales in support of their respective positions before the Board. The Board gave less weight to the board

of review's comparables which sold less proximate in time to the assessment date or are more distant from the subject than the sales presented in the appellant's appraisal.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The Board finds the appraiser selected comparables that sold proximate in time to the assessment date and are located more proximate to the subject. The Board further finds the appraiser made reasonable adjustments to the comparables for differences from the subject including the subject's location near a busy road and ramp.

The subject's assessment reflects a market value of \$896,178 or \$262.12 per square foot of living area, including land, which is above the appraised value conclusion. The Board finds the subject property had a market value of \$795,000 as of the assessment date at issue. Based on this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: _____

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: _____

June 17, 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

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