



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

APPELLANT: Alla Duhanov
DOCKET NO.: 23-02756.001-R-1
PARCEL NO.: 15-05-405-022

The parties of record before the Property Tax Appeal Board are Alla Duhanov, 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: \$28,086
IMPR.: \$103,076
TOTAL: \$131,162

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 tri-level dwelling of frame exterior construction with 1,674 square feet of living area. The home was built in 1978 and is approximately 45 years old. Features include a lower level with finished area, central air conditioning, one fireplace, and a garage with 462 square feet of building area. The property has a 9,615 square foot site and is located in Vernon Hills, 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 six equity comparables that are located in the same assessment neighborhood code as the subject property and within 840 feet (0.16 of a mile).¹ The comparables are improved with tri-level dwellings of

¹ Property characteristics for the appellant's comparables were compiled from three separate grid analyses and two property record cards submitted by the appellant.

frame exterior construction with each having 1,674 square feet of living area. The homes range in age from 45 to 47 years old. Each comparable has a lower level,² central air conditioning, and a garage with 462 square feet of living area. Four comparables each have a fireplace. The comparables have improvement assessments ranging from \$81,599 to \$97,736 or from \$48.74 to \$58.38 per square foot of living area.

In a brief, counsel argued that the board of review failed to consider the locations of comparables with lower assessments in relation to the subject while noting that properties assessed lower were located more proximate to the subject while higher assessed properties were located further away. In support of this argument, the appellant provided maps depicting locations of the appellant's comparables and comparables purportedly presented by county assessing officials at the local level. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$89,813 or \$53.65 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 \$131,162. The subject property has an improvement assessment of \$103,076 or \$61.57 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 within the same assessment neighborhood code as the subject property and within 0.43 of a mile from the subject. The comparables are reported to be improved with split-level dwellings of frame exterior construction with each having 1,674 square feet of living area. The homes were built in either 1975 or 1977. The comparables are each reported to have a basement with finished area, central air conditioning, and a garage with 462 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$102,648 to \$110,914 or from \$61.32 to \$66.26 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

In rebuttal, the appellant's counsel reiterated the argument made in the counsel's brief that the board of review comparables were less proximate in location relative to the subject than the appellant's which, therefore, were "more appropriate" in evaluating the subject's assessment. The appellant requested the subject's total assessment be reduced to the \$117,899 as requested in the appeal.

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

² Property record cards with schematic drawings submitted by the appellant indicate that comparables #2 and #4 have lower levels with finished area.

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 suggested comparables for the Board's consideration. The Board finds each of these comparables to be identical to the subject in dwelling size and design with varying degrees of similarity in other property details. Four of the appellant's comparables were not reported to have basement/lower level finished area, like the subject, suggesting upward adjustments for this difference, if any, would be necessary to make them more equivalent to the subject. Conversely, four of the board of review comparables have larger basements/lower levels with additional finished area suggesting downward adjustments for these differences would be necessary for equivalency to the subject. The comparables have improvement assessments ranging from \$81,599 to \$110,914 or from \$48.74 to \$66.26 per square foot of living area. The subject's improvement assessment of \$103,076 or \$61.57 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments for differences between the comparables and 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: _____

April 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

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