



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

APPELLANT: Anton Grasyuk
DOCKET NO.: 23-03011.001-R-1
PARCEL NO.: 15-33-403-010

The parties of record before the Property Tax Appeal Board are Anton Grasyuk, 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: \$33,153
IMPR.: \$107,755
TOTAL: \$140,908

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 1,428 square feet of above ground living area. The dwelling was constructed in 1979 and is approximately 44 years old. Features of the home include a basement/lower level with finished area, central air conditioning, a fireplace and a garage with 437 square feet of building area. The property has an approximately 10,322 square foot site and is located in Buffalo Grove, 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 equity comparables that have the same assessment neighborhood code as the subject and are located within .07 of a mile from the subject property. The comparables are improved with split-level dwellings of frame exterior construction containing 1,290 or 1,428 square feet of above

ground living area. The dwellings are 44 or 45 years old. The property information printouts provided by the appellant revealed each comparable has a basement/lower level with finished area. Each comparable has central air conditioning and a 437 square foot garage. Three comparables each have a fireplace. The comparables have improvement assessments that range from \$90,260 to \$98,306 or from \$64.89 to \$69.97 per square foot of above ground living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$96,773 or \$67.77 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,908. The subject has an improvement assessment of \$107,755 or \$75.46 per square foot of above ground 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 .432 of a mile from the subject property. The comparables are improved with split-level dwellings of frame exterior construction, each containing 1,428 square feet of above ground living area. The dwellings were built in 1977 or 1978. Each comparable has a basement/lower level with finished area, central air conditioning and a 437 square foot garage. Four comparables each have one or two fireplaces. The comparables have improvement assessments that range from \$107,547 to \$108,309 or from \$75.31 to \$75.85 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 the board of review comparables were located much further away from the subject than the comparables properties presented in the appeal. Counsel asserted that the appellant's comparables are more appropriate to evaluating the assessment of the subject property than the comparable properties provided by the Lake County Board of Review based on their 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 comparable #5, which is less similar to the subject in dwelling size than are the remaining comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #3, #4 and #6, along with the five comparables submitted by the board of review, which are identical to the subject in dwelling size and similar to the subject in location, age and some

features. These ten comparables have improvement assessments ranging from \$92,660 to \$108,309 or from \$64.89 to \$75.85 per square foot of above ground living area. The subject's improvement assessment of \$107,755 or \$75.46 per square foot of above ground 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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: _____

January 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Anton Grasyuk, 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