



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

APPELLANT: Tatyana Rivtis  
DOCKET NO.: 24-02623.001-R-1  
PARCEL NO.: 14-34-301-041

The parties of record before the Property Tax Appeal Board are Tatyana Rivtis, 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 **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:** \$23,786  
**IMPR.:** \$130,817  
**TOTAL:** \$154,603

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 2024 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 two-story townhome of frame and brick exterior construction with 2,218 square feet of living area. The dwelling was built in 2007 and is approximately 17 years old. Features include an unfinished walk-out basement, central air conditioning, 2½ bathrooms, a fireplace and a garage containing 396 square feet of building area.<sup>1</sup> The property has a 1,638 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends overvaluation and assessment inequity with respect to the improvement as bases of the appeal. In support of these arguments, the appellant submitted a grid analysis with data on eight comparable properties that have the same assessment neighborhood code as the subject and are located within .11 of a mile from the subject property. Sales data was provided for comparables #1 through #4 and assessment data was provided for all eight

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<sup>1</sup> The board of review disclosed the subject's basement is a walk-out, which was not refuted by the appellant in rebuttal.

comparables. The comparables have sites that range in size from 1,507 to 1,581 square feet of land area and are improved with two-story townhomes ranging in size from 1,954 to 1,981 square feet of living area that are from 15 to 18 years old. The appellant reported that each comparable has a basement with finished area, central air conditioning, 2½ or 3½ bathrooms, a fireplace and a garage with 396 or 416 square feet of building area. Comparables #1 through #4 sold from February 2022 to February 2023 for prices ranging from \$429,000 to \$435,000 or from \$217.06 to \$219.59 per square foot of living area, including land. The eight comparables have improvement assessments ranging from \$114,051 to \$117,429 or from \$58.16 to \$59.88 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment of \$143,569, which would reflect an estimated market value of \$430,750 or \$194.21 per square foot of living area, including land, at the statutory level of assessment of 33.33% and a reduced improvement assessment of \$119,783 or \$54.00 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 \$154,603. The subject's assessment reflects a market value of \$463,855 or \$209.13 at the statutory level of assessment of 33.33%.<sup>2</sup> The subject has an improvement assessment of \$130,817 or \$58.98 per square foot of living area, land included.

In support of its contention of the correct assessment, the board of review submitted two separate grid analysis with information on 15 comparable properties.<sup>3</sup> The board of review's comparable #10 is a duplicate of the board of review's comparable #5. The board of review's comparables #4 and #6 are the same properties as the appellant's comparables #1 and #2, respectively. All the comparables have the same assessment neighborhood code as the subject and are located within .11 of a mile of the subject property. Sales data was provided for comparables #1 through #8 and #12 and equity data was provided for all 14 comparables. The comparables have sites that range in size from 1,507 to 2,087 square feet of land area and are improved with two-story townhomes of frame and brick or frame construction that range in size from 1,954 to 2,218 square feet of living area.<sup>4</sup> The dwellings were constructed from 2006 to 2014. The board of review reported that each comparable has an unfinished basement, five of which are walk-outs. Each comparable has central air conditioning, 2½ or 3½ bathrooms, a fireplace and a garage ranging in size from 396 to 420 square feet of building area. Comparable #8 has an additional half-bathroom. Comparables #1 through #8 and #12 sold from June 2022 to August 2024 for prices ranging from \$429,000 to \$545,000 or from \$207.39 to \$245.72 per square foot of living area, including land. The 14 comparables have improvement assessments ranging from \$115,528 to \$133,339 or from \$57.34 to \$60.12 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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<sup>2</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

<sup>3</sup> The Board has renumbered the second set of seven comparables as #9 through #15, for ease of reference.

<sup>4</sup> The board of review submission also include the property record card for the subject property and photos with schematic diagrams of the subject and comparables #1 through #8 depicting the dwellings with frame and brick exterior constructions.

In rebuttal, the appellant submitted a memorandum contending that the board of review utilized three sales that occurred in 2024; board of review comparables #1, #2, #5 and #8 each have an extra bathroom; comparables #1, #2, #3 and #5 have basement finish; and comparables #3 and #8 are end units, when compared to the subject's inside unit.

### **Conclusion of Law**

The appellant contends, in part, that 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of 20 comparable properties presented by the parties for the Board's consideration, as two comparables were common to both parties.

With respect to the overvaluation argument, the parties submitted a total of eleven comparable sales, including two common sales. The Board has given less weight to the appellant's comparables #2, #3 and #4, along with board of review comparables #6, #7, #8 and #12, which includes one common comparable due to their sale dates occurring in 2022, less proximate in time to the lien date at issue than other sales in the record.

The Board finds the best evidence of market value to be the appellant's comparable #1/board of review comparable #4, as well as board of review comparables #1, #2, #3 and #5, which have sale dates that occurred more proximate in time to the January 1, 2024 assessment date. The Board finds these five comparables are similar to the subject in location and similar, if not identical, to the subject in site size, dwelling size, design, age and some features. However, four of the five of comparables have an additional bathroom when compared to the subject, suggesting downward adjustments would be required to make these comparables more equivalent to the subject. The best comparables in this record sold from February 2023 to August 2024 for prices ranging from \$429,000 to \$545,000 or from \$210.55 to \$245.72 per square foot of living area, land included. The subject's assessment reflects a market value of \$463,855 or \$209.13 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record in terms of overall market value and below the range on a per square foot of living area basis, including land. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment is not warranted on the grounds of market value.

The taxpayer also contends assessment inequity as a 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 20 equity comparables for the Board's consideration. The Board finds all the comparables are similar to the subject in location and similar, if not identical, to the subject in dwelling size, design, age and some features. However, the comparables have varying degrees of similarity when compared to the subject in basement style, basement finish and bathroom count, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$114,051 to \$133,339 or from \$57.34 to \$60.12 per square foot of living area. The subject's improvement assessment of \$130,817 or \$58.98 per square foot of living area falls within the range established by the comparables in this record. 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.

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.

In conclusion, having examined the entire record, the Board finds that no change in the subject's assessment is warranted based either upon grounds of overvaluation or assessment inequity.

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 21, 2026



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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