



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

APPELLANT: Robert Lopatin  
DOCKET NO.: 20-03280.001-R-1  
PARCEL NO.: 16-21-114-002

The parties of record before the Property Tax Appeal Board are Robert Lopatin, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; and the Lake County Board of Review.<sup>1</sup>

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:** \$114,523  
**IMPR.:** \$188,826  
**TOTAL:** \$303,349

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 2020 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 part 1-story and part 2-story dwelling of wood siding exterior construction with 4,753 square feet of living area.<sup>2</sup> The dwelling was constructed in 1996. Features of the home include a basement with finished area, central air conditioning, a fireplace and an 862 square foot garage. The property is located in Highland Park, West Deerfield 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 four equity

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<sup>1</sup> The parties agreed to waive the scheduled hearing on this case and have the Board issue a decision based on the evidence in the record.

<sup>2</sup> The Board finds the best description of the subject property was found in the subject's property record submitted by the board of review which indicates the subject has second floor living area.

comparables with the same assessment neighborhood code as the subject. The comparables are improved with 1-story<sup>3</sup> or 2-story dwellings of brick or wood siding exterior construction ranging in size from 4,981 to 5,339 square feet of living area. The dwellings were built from 1993 to 1996. The comparables each have an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 782 to 888 square feet of building area. The comparables have improvement assessments ranging from \$119,183 to \$200,606 or from \$22.59 to \$37.57 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$303,349. The subject property has an improvement assessment of \$188,826 or \$39.73 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject. The comparables are described as 1-story<sup>4</sup> dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 4,194 to 4,576 square feet of living area. The dwellings were built from 1992 to 1994. The comparables each have a basement, two with finished area. Each comparable also has central air conditioning, one or two fireplaces and a garage ranging in size from 552 to 925 square feet of building area. The comparables have improvement assessments ranging from \$159,923 to \$185,418 or from \$36.28 to \$40.52 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

### 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 a total of eight comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which appears to be an outlier due to its considerably lower improvement assessment than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are similar to the subject in location, age, dwelling size and some features. However, five

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<sup>3</sup> Comparables #1, #2 and #4 have ground floor living areas of 2,671, 2,359 and 1,747 square feet with above ground living areas of 5,275, 4,981 and 5,339 square feet, respectively, suggesting these dwellings are also part 2-story in design.

<sup>4</sup> Comparables #1 through #4 have ground floor living areas ranging from 2,304 to 2,626 square feet with above ground living areas ranging from 4,194 to 4,576 square feet, suggesting these dwellings are also part 2-story in design.

comparables lack finished basement area, suggesting upward adjustments are necessary to make them more equivalent to the subject. The best comparables have improvement assessments ranging from \$159,923 to \$200,606 or from \$32.21 to \$40.52 per square foot of living area. The subject's improvement assessment of \$188,826 or \$39.73 per square foot of living area falls below the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is not warranted.

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:

September 19, 2023



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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