



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

APPELLANT: Garry Sklovsky
DOCKET NO.: 21-00981.001-R-1
PARCEL NO.: 15-22-201-201

The parties of record before the Property Tax Appeal Board are Garry Sklovsky, the appellant, by attorney Eric Feldman of Eric Feldman & Assoc. P.C. in Chicago; 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: \$39,213
IMPR.: \$66,232
TOTAL: \$105,445

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 2021 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 one-story dwelling with 2,363 square feet of living area. The dwelling was constructed in 1994. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 200 square foot garage. The property is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales that have the same assessment neighborhood code as the subject and are located within .07 of mile from the subject property. The comparables are improved with one-story dwellings, each containing 1,892 square feet of living area. The dwellings were built in either 1993 or 1994. Each comparable has a concrete slab foundation, central air conditioning, a fireplace and a garage with either 200 or 400 square feet of building area. The comparables sold in August or October 2020 for prices ranging from

\$235,000 to \$280,000 or from \$124.21 to \$147.99 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,445. The subject's assessment reflects a market value of \$317,128 or \$134.21 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$66,232 or \$28.03 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales that have the same assessment neighborhood code as the subject and are located within .07 of a mile from the subject property. The board of review's comparable #5 is the same property as the appellant's comparable #4. The comparables are improved with one-story dwellings ranging in size from 1,892 to 2,389 square feet of living area. The dwellings were built in either 1993 or 1995. Each comparable has a concrete slab foundation, central air conditioning, a fireplace and a garage with either 200 or 400 square feet of building area. The comparables sold from April 2020 to December 2021 for prices ranging from \$280,000 to \$375,000 or from \$147.99 to \$198.20 per square foot of living area, including land. The board of review asserted that comparables #2 and #3 are identical models with similar features. The comparables have total assessments ranging from \$93,987 to \$110,020 and improvement assessments ranging from \$54,774 to \$66,916 or from \$24.68 to \$28.95 per square foot of living area.

Based on this evidence, the board of review recommends an increase in the subject's total assessment to \$116,655, which would reflect a market value of \$350,000. The requested increase would result in an improvement assessment for the subject of \$77,442 or \$32.77 per square foot of living area.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight suggested comparable sales for the Board's consideration, as one sale was common to the parties. The Board has given less weight to the appellant's comparables, as well as board of review comparables #1 and #5, which includes the common comparable, due to their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #2, #3 and #4, which are similar to the subject in location, dwelling size, design, age and some features, two of which are identical in dwelling size. The comparables sold from April 2020 to October 2021 for prices ranging from \$355,000 to \$375,000 or from \$148.60 to \$158.70 per square foot of

living area, including land. The subject's assessment reflects a market value of \$317,128 or \$134.21 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record. Based on this evidence, the Board finds the subject is under assessed in relation to market value.

The Board denies the board of review's request to increase the subject's assessment as the evidence disclosed there exists a practical uniformity of assessments between the best comparables presented by the board of review and the subject property. (See *Apex Motor Fuel Co. v. Barrett*, 20 Ill.2d 395 (1960)). These most similar comparable sales have improvement assessments ranging from \$58,313 to \$66,916 or from \$24.68 to \$28.32 per square foot of living area. The subject's improvement assessment is \$66,232 or \$28.03 per square foot of living area falls within the range established by the best comparables in the record. Increasing the subject's assessment as requested by the board of review would result in an inequitable assessment of the subject property in contrast with the assessments of the best comparables provided by the board of review.

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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