



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

APPELLANT: Mikhail Gitlevich
DOCKET NO.: 21-05026.001-R-1
PARCEL NO.: 16-20-304-028

The parties of record before the Property Tax Appeal Board are Mikhail Gitlevich, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$159,062
IMPR.: \$49,645
TOTAL: \$208,707

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 two-story dwelling of brick and wood siding exterior construction with 5,242 square feet of living area. The dwelling was constructed in 1960 and has an effective year built of 1979. Features of the home include an unfinished partial basement, central air conditioning, one fireplace and a 1,056 square foot garage. The property has a 111,950 square foot site and is located in Bannockburn, West Deerfield Township, Lake County.

The appellant contends assessment inequity, with respect to the land assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same assessment neighborhood code as the subject and located within 0.22 of a mile from the subject property. The comparables have sites that range in size from 103,673 to 120,661 square feet of land area. The comparables have land assessments that range from \$52,124 to \$148,916 or from \$0.50 to \$1.29 per square foot of land area. Based on this

evidence, the appellant requested the subject's land assessment be reduced to \$137,697 or \$1.23 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$208,707. The subject has a land assessment of \$159,062 or \$1.42 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject and within 0.26 of a mile from the subject property. Board of review comparable #4 is the same property as the appellant's comparable #1. The comparables have sites that range in size from 82,330 to 109,340 square feet of land area. The comparables have land assessments that range from \$136,782 to \$156,572 or from \$1.29 to \$1.66 per square foot of land area.

The board of review critiqued the appellant's comparables arguing comparable #1 has significant flood zone on the site, comparable #2 backs up to the Metra commuter train tracks and comparable #3 has both flood zone areas and is also proximate to multiple roadways, which the appellant did not refute in rebuttal. In support of these arguments, the board of review submitted an aerial map of appellant comparable #1/board of review comparable #4 depicting flood zone areas and an aerial plat depicting the subject and each of the appellant comparables which included commuter train tracks and roadways noted by the board of review.

The board of review also submitted an aerial map depicting the subject and its proximity to the board of review's comparables. This map depicts comparables #1, #2 and #3 each as contiguous to the subject property. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 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 record contains seven assessment comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and board of review comparable #4, which based on aerial maps submitted by the board of review, are affected by proximity to flood zones. The Board gives less weight to appellant comparable #2, which based on its land assessment and per square foot assessment, appears to be an outlier when compared to other properties in the record.

The Board finds the best evidence of assessment equity to be appellant comparable #3 and board of review comparables #1, #2, #3 and #5 which are more similar to the subject in location and

have varying degrees of similarity to the subject in site size. These best comparables have land assessments of \$136,782 to \$156,572 or from \$1.23 to \$1.66 per square foot of land area. The subject property has a land assessment of \$159,062 or \$1.42 per square foot of land area which falls above the range established by the best land comparables in the record on an overall land assessment basis and within the range on a per square foot basis. Accepted real estate theory provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, after considering adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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:

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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