



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

APPELLANT: Michael Vdovets  
DOCKET NO.: 09-01430.001-R-1  
PARCEL NO.: 16-23-104-036

The parties of record before the Property Tax Appeal Board are Michael Vdovets, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 18,107  
**IMPR.:** \$ 69,986  
**TOTAL:** \$ 88,093

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story masonry townhouse containing 1,400 square feet of living area that was built in 1978. Features include a full unfinished basement, central air conditioning, a fireplace and a 120 square foot attached garage. The property is located in Moraine Township, Lake County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement assessment. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted information on three suggested comparable properties. Comparables #1 and #2 are townhomes like the subject and comparable #3 is a single family freestanding dwelling, unlike the subject. Two of the comparables are located on the same street as the subject property. The comparables consist of one and one-half story or two-story frame or masonry dwellings ranging in size from 1,411 to 2,424 square feet of living area that were built between 1931 and 1963. The comparables have unfinished basements. One comparable has central air conditioning

and one comparable has a fireplace and a 240 square foot detached garage. The comparables have improvement assessments ranging from \$54,175 to \$89,484 or from \$36.21 to \$42.08 per square foot of living area. The subject's improvement assessment is \$69,986 or \$49.99 per square foot of land area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$50,680 or \$36.20 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$88,093 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on three comparable properties. Two comparables are located on the same street as the subject property and one is located a considerable distance from the subject. The comparables consist of two-story frame and masonry or masonry townhomes that have 1,400 or 1,496 square feet of living area. The dwellings were built in 1963 or 1978 and feature full unfinished basements and central air conditioning. Two comparables have a fireplace and a 120 square foot attached garage. The comparables have improvement assessments of \$69,986 and \$81,867 or \$49.99 and \$54.72 per square foot of living area. The subject's improvement assessment is \$69,986 or \$49.99 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's land assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds that both parties submitted descriptions and assessment information on six suggested comparable properties. The Board gave less weight to the appellant's comparables. Comparable #1 is considerably larger in size, older in age and has dissimilar exterior construction when compared to the subject. Comparable #2 is not located in close proximity to the subject. Comparable #3 is older in age and is a dissimilar single family dwelling, unlike the subject townhome. The Board gave less weight to the board of review's comparable #3 due to its distant location. The Board finds the remaining two comparable properties submitted by the board of review are more similar to the subject in location, age, size, design and features. These two dwellings are similar townhomes as the subject. They have improvement assessments of \$69,986 or \$49.99 per square foot of living area. The subject has an improvement

assessment of \$69,986 or \$49.99 per square foot of living area which is identical to the most similar comparables in the record. The Board finds the subject's improvement assessment is equitable and no reduction in the subject's assessment is warranted.

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 the 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.

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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

Member

*Mario M. Louie*

*Shawn R. Lerbis*

Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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 23, 2011

*Allen Castrovillari*

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 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 the subsequent year 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.

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.