



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

APPELLANT: Eduard & Alla Batko  
DOCKET NO.: 11-04368.001-R-1  
PARCEL NO.: 15-33-219-009

The parties of record before the Property Tax Appeal Board are Eduard & Alla Batko, the appellants; 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:** \$46,339  
**IMPR.:** \$140,132  
**TOTAL:** \$186,471

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2011 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 frame construction with 3,505 square feet of living area. The dwelling was constructed in 1992. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 441 square foot two-car attached garage. The property has a 10,162 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

Eduard Batko appeared before the Property Tax Appeal Board contending overvaluation and assessment inequity of land as the bases of the appeal. The improvement assessment was not contested. In support of the overvaluation argument the appellants' submitted information on six comparable sales located within the same neighborhood code assigned by the assessor as the subject property. The comparables are improved two-story single family dwellings that ranged in size from 2,600 to 3,258 square feet of living area. The dwellings were of frame exterior construction and were built in 1990 or 1991. Each comparable has a basement with three comparables having finished area. The comparables have central air conditioning, one fireplace and garages that range in size from 441 to 630 square feet of building area. The comparables have sites that range in size from 9,585 to 12,826 square feet of land area. The comparables sold from April 2009 to December 2011 for prices ranging from \$387,000 to \$518,450 or from \$141.48 to \$162.67 per square foot of living area, land included.

In support of the land inequity argument, the appellants' submitted six equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables have lots that range in size from 10,026 to 18,487 square feet of land area and have land assessments ranging from \$33,025 to \$38,189 or from \$2.07 to \$3.29 per square foot of land area.

The appellants have requested their land assessment be reduced to \$33,500 for a total assessment of \$173,632 which equates to an estimated market value of \$520,948 or \$148.63 per square foot of living area including land, when using the statutory level of assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$186,471. The subject's assessment reflects a market value of \$575,173 or \$164.10 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Lake County of 32.42% as determined by the Illinois Department of Revenue. The subject property has a land assessment of \$46,339 or \$4.56 per square foot of land area.

The board of review submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with additional data. Paulson asserted that the six land comparables submitted by the appellants backs to an industrial park, which

receives a 25% discount. The board of review has submitted four land comparables that backs to Parkchester Park, like the subject property. These comparables receive a 5% premium. The board of review also included overlay maps indicating the location of both parties land comparables. Therefore, Paulson, on behalf of the board of review, believes the evidence supports the equity of the subject's land assessment.

Representing the board of review was John Paslawsky. Paslawsky called Vernon Township Assessor Gary Raupp as a witness.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from .08 to 1.17 miles from the subject property with two comparables located within the same neighborhood code assigned by the assessor as the subject property. Comparable #1 used by the board of review was also utilized by the appellants. The comparables are improved two-story single family dwellings that ranged in size from 2,685 to 3,182 square feet of living area. The dwellings were of frame or brick and frame exterior construction and were built from 1989 to 1993. Each comparable has a basement with finished area. The comparables have central air conditioning, one or two fireplaces and garages that range in size from 441 to 752 square feet of building area. The comparables have sites that range in size from 10,000 to 17,753 square feet of land area. The comparables sold from May 2010 to July 2011 for prices ranging from \$515,000 to \$569,500 or from \$162.67 to \$199.26 per square foot of living area, land included.

In support of the land equity argument, the board of review submitted four comparables located on the same street as the subject property. Comparable #1 is adjacent to the subject property. The comparables have lots that range in size from 10,160 to 10,385 square feet of land area and have land assessments ranging from \$46,337 to \$46,430 or from \$4.52 to \$4.56 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Paslawsky testified that the subject property is one of the larger homes in the neighborhood. Paslawsky testified that the comparables are all smaller in dwelling size when compared to the subject. Paslawsky testified that he looked for comparables to bracket the subject's dwelling size, but there had been no recent sales.

**Conclusion of Law**

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

The Board finds the record contains nine sale comparables submitted by the parties in support of their respective positions. The Board gave less weight to appellants' comparables #5 and #6. These sales occurred in April and August of 2009 which are dated and less indicative of fair market value as of the subject's January 1, 2011 assessment date. The Board gave less weight to appellants' comparables #2 and #3 and board of review comparable #4 due to their considerably smaller dwelling size when compared to the subject. The Board finds the remaining comparables are more similar when compared to the subject in location, age, design, dwelling size and features when compared to the subject. These properties sold from January 2010 to July 2011 for prices ranging from \$455,000 to \$569,500 or from \$141.48 to \$178.98 per square foot of living area including land. The subject's assessment reflects a market value of \$575,173 or \$164.10 per square foot of living area including land, which falls within the range established by the most similar comparables in this record on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The taxpayers also contended assessment inequity in land 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 appellants did not meet this burden of proof and a reduction in the subject's land assessment is not warranted.

The Board finds the record contains ten land equity comparables submitted by the parties in support of their respective positions. The Board gave less weight to the appellants' comparables because these lots back to an industrial park and are given a 25% discount due to their location when the subject property backs to a park. The Board finds the most similar comparables were submitted by the board of review. These lots back to the park, like the subject property. The comparables have lots that range in size from 10,160 to 10,385 square feet of land area and have land assessments ranging from \$46,337 to \$46,430 or from \$4.52 to \$4.56 per square foot of land area. The subject's land assessment of \$46,339 or \$4.56 per square foot of land area falls within the range established by the most similar comparables in this record. Based on this record the Board finds the appellants 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject's land is inequitably assessed. Therefore, no reduction in the subject's land assessment is 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.

\_\_\_\_\_  
Chairman

*Klaus Albino*

\_\_\_\_\_  
Member

*[Signature]*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

*Jerry White*

\_\_\_\_\_  
Acting 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: July 24, 2015

*[Signature]*

\_\_\_\_\_  
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.