



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

APPELLANT: Oleg Klebanov  
DOCKET NO.: 12-02175.001-R-1  
PARCEL NO.: 15-28-317-011

The parties of record before the Property Tax Appeal Board are Oleg Klebanov, the appellant, by attorney Edwin M. Wittenstein of Worssek & Vihon in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$39,519  
**IMPR:** \$194,781  
**TOTAL:** \$234,300

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) contesting the assessment for the 2012 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 is improved with a two-story single family dwelling of frame and brick construction with approximately 3,955 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-

car attached garage. The property has a 9,148 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$620,000 as of July 5, 2011.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$234,310. The subject's assessment reflects a market value of \$716,106 or \$181.06 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

The board of review further asserted the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2011 tax year under Docket Number 11-02275.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$238,716 based on an agreement of the parties. The board of review further explained that Vernon Township's general assessment cycle began in 2011. It further indicated that in tax year 2012 a township equalization factor of 0.9815 was applied in Vernon Township. The board of review explained the subject's assessment of the 2012 tax year is equal to the assessment as established by the Property Tax Appeal Board decision for the 2011 tax year and the application of the 2012 equalization factor of .9815 in accordance with section 16-185 of the Property Tax Code. The board of review requested confirmation of the subject's assessment.<sup>1</sup>

#### **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

---

<sup>1</sup> When applying the 2012 Vernon Township equalization factor of .9815 to the Property Tax Appeal Board decision for the 2011 tax year of \$238,716 results in a total assessment of \$234,300. It appears that the Lake County Board of Review made a mathematical error in its calculation.

§1910.65(c). The Board finds the evidence in this record supports a reduction in the subject's assessment.

Initially, the Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board further finds that the subject property was the subject matter of an appeal for the 2011 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$238,716. The record further disclosed the subject property is an owner occupied dwelling and that the 2011 and 2012 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2011 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. The record also disclosed that an equalization factor of 0.9815 was applied in Vernon Township in tax year 2012. Applying section 16-185 of the Property Tax Code results in an assessment of \$234,300, which is slightly lower than the 2012 assessment of the subject property of \$234,310. After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's 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



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member

\_\_\_\_\_  
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: April 24, 2015



\_\_\_\_\_  
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.