



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

APPELLANT: Rudy Sabbagha  
DOCKET NO.: 13-00565.001-R-1  
PARCEL NO.: 16-06-203-012

The parties of record before the Property Tax Appeal Board are Rudy Sabbagha, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC in Chicago, 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:** \$164,327  
**IMPR:** \$315,042  
**TOTAL:** \$479,369

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 2013 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 construction with 5,770 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached 1,032 square foot garage. The property has a

59,242 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the subject's neighborhood. The comparables consist of two-story brick dwellings that were built in 1998 and 2002. The homes range in size from 4,778 to 6,383 square feet of living area and feature unfinished basements, central air conditioning, one to three fireplaces and a garage ranging in size from 896 to 1,258 square feet of building area. The comparables have improvement assessments ranging from \$225,007 to \$254,004 or from \$35.25 to \$47.28 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$248,763 or \$43.11 per square foot of living area which the appellant asserts is the average per-square-foot improvement assessment of the appellant's comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$479,369. The subject property has an improvement assessment of \$315,042 or \$54.60 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on eight equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables were built between 1997 and 2002 and consist of two-story frame or brick dwellings that range in size from 4,838 to 6,138 square feet of living area. The homes have basements, five of which include finished areas. Each home has central air conditioning, one to four fireplaces and a garage ranging in size from 732 to 1,200 square feet of building area. These comparables have improvement assessments ranging from \$314,934 to \$374,513 or from \$55.62 to \$68.57 per square foot of living area.

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

#### **Conclusion of Law**

The taxpayer 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 parties submitted a total of eleven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 and board of review comparable #3 as these two dwellings are each substantially smaller than the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with board of review comparables #1, #2 and #4 through #8. These nine comparables had improvement assessments that ranged from \$35.25 to \$64.70 per square foot of living area. The subject's improvement assessment of \$54.60 per square foot of living area falls within the range established by the best comparables in this record and appears to be well-supported by the appellant's comparables #1 and #2 along with board of review comparables #4, #7 and #8, each of which have unfinished basements like the subject. These five comparables have improvement assessments ranging from \$35.25 to \$63.30 per square foot of living area and after considering adjustments for differences in age, number of bathrooms, number of fireplaces and/or garage size differences, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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 taxation 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 appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.

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Chairman

*K. L. Ferr*

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Member

*JR*

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Member

*Mark Albino*

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Member

*Jerry White*

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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: September 18, 2015

*A. Portel*

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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.