



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

APPELLANT: Seyed Adnani  
DOCKET NO.: 13-00756.001-R-1  
PARCEL NO.: 16-36-123-033

The parties of record before the Property Tax Appeal Board are Seyed Adnani, the appellant, by attorney Eli R. Johnson of Robert H. Rosenfeld & 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:** \$45,440  
**IMPR:** \$59,567  
**TOTAL:** \$105,007

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 tri-level dwelling of brick construction with 1,378 square feet of living area. The dwelling was constructed in 1955. Features of the home include a finished lower level of 728 square feet, a fireplace and a

one-car garage of 308 square feet of building area.<sup>1</sup> The property has a 5,213 square foot site and is located in Highland Park, Moraine 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 \$245,000 as of March 28, 2012. The appraiser utilized the sales comparison approach to value and analyzed six comparables of which four were sales that occurred between September 2011 and March 2012 and two of which were listings. The comparables consist of three one-story and three split-level dwellings that were 50 to 63 years old. The dwellings range in size from 1,189 to 1,380 square feet of living area. Four of the comparables have basements or lower levels, two of which have finished area. Features include central air conditioning. One comparable has a carport and five have one-car or two-car garages. The comparables sold or had asking prices ranging from \$177,000 to \$325,000 or from \$137.53 to \$241.28 per square foot of living area, including land.

In addition, the appellant submitted a grid analysis of three suggested comparable sales. The Property Tax Appeal Board finds the analysis describes the subject as a property with parcel number 16-35-304-003 which is not the subject dwelling. Therefore, the Board has not examined the proximity of these comparables to the purported "subject" property. The comparables consist of a one-story, a two-story and a tri-level dwelling that were built between 1951 and 1963. The homes range in size from 1,550 to 2,082 square feet of living area. Two comparables have lower level/basement finished areas and two comparables have one and two fireplaces, respectively. Each dwelling has central air conditioning and a garage ranging in size from 462 to 550 square feet of building area. The properties sold between August 2011 and May 2013 for prices ranging from \$203,000 to \$280,000 or from \$118.71 to \$220.89 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,007. The subject's assessment reflects a market value of

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<sup>1</sup> While the appellant's appraiser reported the subject dwelling has central air conditioning, the assessing officials reported the subject does not have central air conditioning.

\$315,906 or \$229.25 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Lake County of 33.24% as determined by the Illinois Department of Revenue.

In rebuttal, the board of review submitted a letter from Martin P. Paulson, Clerk of the Lake County Board of Review. As to the appellant's appraisal report, Paulson noted that five of the six comparable properties exceed 1.3-miles from the subject property and three of the comparable dwellings are ranch-style homes as compared to the subject's tri-level design. Additionally, appraisal sale #2 was an estate sale which was sold "as-is" and appraisal sale #3 was a foreclosure.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .60 of a mile of the subject. The comparables consist of two split-level and two tri-level dwellings that were built between 1954 and 1961. The homes range in size from 1,079 to 1,653 square feet of living area and feature finished lower level areas along with central air conditioning. Two of the comparables have a fireplace and three of the comparables have garages ranging in size from 240 to 308 square feet of building area. The properties sold between June 2012 and August 2013 for prices ranging from \$306,000 to \$475,000 or from \$222.22 to \$361.45 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

#### **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 §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board has given little weight to the value conclusion of the appellant's appraisal as the appraiser analyzed three dissimilar one-story style dwellings as compared

to the subject tri-level or split-level dwelling. Moreover, the Board finds that three of the sales were remote in time to the valuation date at issue of January 1, 2013 and therefore are less likely to be indicative of the subject's estimated market value. Additionally, the appraiser made no adjustments to the one-story dwellings for the difference in design when compared to the subject dwelling. In sum, the Board finds that the appraised value is not a credible or reliable indicator of the subject's estimated market value in light of the comparables that were utilized to arrive at the value conclusion.

In further support of the lack of reliability of the appraiser's value conclusion, the Board finds that the three sales or listings of split-level dwellings in the appraisal report reflect sale or asking prices that range from \$270,000 to \$325,000 as compared to the opinion of the subject's value of \$245,000. As the subject's value conclusion is substantially lower than similarly designed dwellings that were also similar in age and size to the subject dwelling the Board finds the value conclusion is not credible. Moreover, after adjustments for differences, the appraiser presented adjusted sale prices for these three split-level dwellings ranging from \$277,500 to \$314,000 which prices again do not support the subject's stated value conclusion of \$245,000 resulting in the appraisal being discounted as not a reliable indication of the subject's estimated market value.

The parties also submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3 as these dwellings differ in design from the subject and are, therefore, dissimilar to the subject. The Board has also given reduced weight to board of review comparable #1 as this dwelling has a full finished lower level of more than 1,200 square feet which is substantially larger than the subject's lower level area of 758 square feet with partial finished area.

The Board finds the best evidence of market value to be the appellant's comparable #2 along with board of review comparable sales #2, #3 and #4. Each of these comparables is a split-level or a tri-level dwelling that range in size from 1,079 to 1,653 square feet of living area. Features include finished lower level areas, central air conditioning and three of the comparables have a fireplace and a garage. These four comparables sold between November 2012 and August 2013 for prices ranging from \$217,500 to \$475,000 or from \$140.32 to

\$361.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$315,906 or \$229.25 per square foot of living area, including land, which is within the range established by the best comparable sales in the record and particularly well-supported by board of review comparable #2 that is inferior to the subject due to a lack of a fireplace and a lack of a garage.

Based on this evidence the Board finds a reduction in the subject's 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.

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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. Portol*

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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.