



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

APPELLANT: Mohammed Abtahi
DOCKET NO.: 14-01595.001-R-1
PARCEL NO.: 16-25-110-002

The parties of record before the Property Tax Appeal Board are Mohammed Abtahi, the appellant, by attorney David C. Dunkin, of Saul Ewing Arnstein & Lehr LLP, in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$129,850
IMPR.: \$273,150
TOTAL: \$403,000

Subject only to the State multiplier as applicable.

Procedural Matters

The decision on this matter was originally rendered by the Property Tax Appeal Board (PTAB) on July 17, 2018 finding no change in the assessment was warranted on the evidence presented and based upon applicable provisions of the Property Tax Code (35 ILCS 200/16-185) as the subject property's 2014 assessment reflected the prior 2011 PTAB reduction decision with equalization factors applied. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in pertinent 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. [Emphasis added.]

The PTAB decision on this 2014 assessment appeal was challenged by the appellant upon administrative review contending in pertinent part that Section 16-185 of the Code does not prevent a subsequent *lowering* of the assessment, but was intended only to prevent "the increase of a previously reduced assessment before the end of the four-year general assessment period." (Order, p. 2)

On May 29, 2019, the Circuit Court of the Nineteenth Judicial Circuit, Lake County, issued an Order Ruling on Petitioner's Complaint for Administrative Review. Circuit Court Judge Jorge L. Ortiz determined, in part, that owner occupied residential real estate need not remain the same for the period of the general assessment cycle, subject only to equalization, when a prior PTAB decision had reduced the assessment within the cycle (see 35 ILCS 200/16-185). Furthermore, the Judge remanded this appeal to the Property Tax Appeal Board for further hearing "at which PTAB shall consider the argument and evidence submitted by Petitioner in support of his request for a reduction in the assessment."

In accordance with said Order of the circuit court, the Property Tax Appeal Board issued a notice on January 9, 2020 for a rescheduled hearing date of March 23, 2020. After the scheduling notice was issued, counsel for the appellant via e-mail message on February 29, 2020 requested the issuance of a decision on the existing written record and testimony that was previously presented. After consultation and without objection from the Lake County Board of Review to the appellant's request, the rescheduled hearing was cancelled by the Board.

Thus, this decision on remand of the PTAB reflects the entire record of the previous proceedings, excluding application of Section 16-185 of the Property Tax Code as ordered by Judge Ortiz and including consideration of the argument and evidence submitted by the appellant in support of his request for a reduction in the assessment.

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 2014 tax year.¹ 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 owner-occupied single-family dwelling of Dryvit exterior construction with 6,970 square feet of living area. The dwelling was constructed in 1991. Features of the home include a full basement with 3,826 square feet of finished area, central air conditioning, two fireplaces and an attached 750 square foot garage. The property has a 20,897 square foot site and is located in Highland Park, Moraine Township, Lake County.

¹ The Final Decision of the Lake County Board of Review states in pertinent part, the board approved no change in valuation and "the present assessment reflects a prior Property Tax Appeal Board decision plus the application of appropriate township factor(s)."

Appellant's Case-in Chief

The appellant appeared for hearing before the Property Tax Appeal Board through his counsel of record on March 15, 2017 contending overvaluation as the basis of the appeal.

As an initial matter, appellant's counsel moved for a directed verdict as set forth in counsel's three-page written rebuttal previously filed in this matter. Besides the statutory provisions, arguments and interpretations set forth in the rebuttal filing, counsel argued that a directed verdict was appropriate as the board of review's evidence should be stricken since there is a lack of any market value evidence presented by the board of review in response to this appeal. The motion was taken under advisement by the Administrative Law Judge to be addressed in this decision and the hearing proceeded.

In support of the overvaluation argument, the appellant submitted an appraisal prepared for tax purposes by Lawrence M. Gamber and Steve Slojkowski, each of whom are Certified Residential Real Estate Appraisers. The 23-page appraisal report was prepared estimating the fee simple market value of the subject property to be \$1,150,000 as of January 1, 2014.

At the hearing, the appellant called appraiser Steve Slojkowski for testimony concerning the appraisal report. He testified that at the time the report was prepared it was performed under the company name of Real Valuation Services which is now known as Value Centric [phonetic].² The witness has been a licensed appraiser in Illinois for 14 years and has performed more than 5,000 appraisals in that time, including work in Lake County and Moraine Township.

The appraisal was performed for Dr. Abtahi, the appellant. The witness, Slojkowski, signed the appraisal report as a supervisor and did not perform an inspection of the subject; appraiser Lawrence Gamber performed an interior and exterior inspection of the subject property on August 15, 2014. As part of the report, the appraisers indicated the subject dwelling has an effective age of 10 years, less than its actual age of 23 years, and reported the home is in average condition. The appraisers also wrote that there were "significant physical, external and functional inadequacies noted at the time of inspection." (Appraisal, p. 1). In testimony, Slojkowski stated that the subject dwelling had nothing updated or upgraded.

Slojkowski testified that the subject was not a lakefront property but was located within a few blocks of the lakefront; the witness testified that the subject is located just west of Sheridan Road.³ He described the subject's neighborhood as a 'hodge podge' of both teardowns and new construction. Specifically, Slojkowski stated there are older 1910's and 1920's traditional style homes or mini-estate Colonial-style homes but there are also some 'fill-ins' that were contemporary, split-level or ranch style dwellings from the 1950's and 1960's. In addition, the area has new construction homes, some of which are more contemporary and some of which are more traditional as well.

² The Board takes notice that the appraisal report filed in this matter was performed under the company name of Chicago Appraisal Center, Inc. as set forth in the appellant's evidentiary filing.

³ The Board finds based on the appraisal report's aerial photograph and location map (pages 16 & 21) that the subject is located east of Sheridan Road.

The witness next described the appraisal process which was performed as involving viewing the property and securing descriptive data including dwelling size data along with interior photos for proof of the interior condition of the subject. Also involved was determining suitable comparable properties which are then adjusted based on available interior photographs to ascertain if the comparables have been updated and/or renovated in comparison to the subject. Slojkowski testified that the process involves selecting comparables in the subject's neighborhood and, if there are not suitable comparables, the appraiser expands the search to find appropriate comparables. The search involves finding the most suitably comparable dwellings in bedroom count, although Slojkowski noted that the differences in bedroom count are diminished at five, six or seven bedrooms; also examined are bathroom count along with dwelling size trying to find the most similar properties to the subject. He testified that condition adjustments are based off of kitchen and bathroom modernizations as well as level of finishes, too. The appraiser described in general the adjustment process as involving considerations for differences such as lot sizes, dwelling sizes, finished basements and bathrooms in the basement, fireplaces and garage size. As to the adjustments for the subject, Slojkowski noted that the dwelling has a Dryvit exterior construction which currently has somewhat of a stigma to it due to issues that have arisen over the years concerning water infiltration and/or mold mitigation to homes like the subject as compared to other types of exterior construction. The appraiser described the adjustment process as not necessarily cost-based but done on a matched-pair sales analysis wherein the appraiser extrapolates what the value difference is for that feature or difference and, when matched pairs are not available, it is based on experience in the marketplace and what is accepted in the marketplace.

In this assignment, Slojkowski and Gamber made the selection of comparables by trying to find sales within a year of the effective date of the appraisal. He further testified the market at this time was still sort of coming out of the downturn where homes of this size were not selling all that well. Therefore, the appraisers had to expand to more than a one-mile radius; he noted in testimony that most anything east of Green Bay Road pretty much competes with the subject with the exception of lakefront estates that are an entirely different market. According to Slojkowski, the selection of comparables was driven by functionality in bedroom count, bathroom count and square footage which are the biggest drivers when trying to value a property. The properties presented in the appraisal were the best which Slojkowski found were available.

Using the sales comparison approach to value, the appraisers analyzed four comparable sales. The comparables were each located in Highland Park and from .39 of a mile to 1.73-miles from the subject property. The comparables have sites that range in size from 23,769 to 129,451 square feet of land area. The subject and each of the comparables were described as having residential views. The comparable properties are each improved with either a Colonial or a Tudor dwelling of brick, cedar or Dryvit exterior construction. The homes were 13 to 86 years old and range in size from 4,991 to 8,763 square feet of living area. Each comparable has a full basement with finished area, central air conditioning, one to five fireplaces and a two-car to a four-car garage. As set forth in the report by the appraisers, three comparables and the subject have each been given an average condition grade and comparable #1 has been given a good condition grade. Functional utility for the subject and each comparable were identified as average in the appraisers' sales comparison approach grid analysis. The comparable properties were reported to have been on the market from 1 to 224 days and sold between February 2013

and March 2014 for prices ranging from \$947,000 to \$1,350,000 or from \$154.05 to \$216.23 per square foot of living area, land included.

The appraisers reported the four comparables used in the sales comparison approach "were the best available at this time to compare to the subject property." (Appraisal, p. 2). The appraisers further asserted all four comparables offer similar overall utility and function and the overall amenities were also very similar. As set forth in the report and in testimony, the appraisers applied adjustments for differences in lot size; quality of construction (downward adjustments of \$75,000 for brick exterior construction); bathroom count where adjustments of \$15,000 per full bath and \$10,000 per half bath were made; dwelling size differences were adjusted at \$50 per square foot; lack of a basement bath was given a discounted \$10,000 upward adjustment; garage size was adjusted at \$10,000 "per car" and the number of fireplaces was adjusted at \$5,000 per fireplace.

In testimony, Slojkowski discussed each chosen comparable and the related adjustments. He pointed out that comparable #1 was newer than the subject dwelling and thus, in his opinion, the kitchen and bathrooms were vastly superior to the subject in the level of finish which resulted in a \$100,000 downward adjustment but this comparable home was inferior in bathroom count, living area square footage and fireplace count to the subject which resulted in upward adjustments. Comparable #2, which has a superior brick exterior, was an older home but similar to the subject in condition; improvements had been made to comparable #2 within the past 25 to 30 years according to Slojkowski. In the course of his testimony, the witness also noted prior to the hearing he checked some data and found that the square footage of comparable #2 was incorrectly reported in the appraisal as 5,862 square feet but should have been 4,970 [inaudible]⁴ square feet which he said "did make a difference." Once the size of comparable #2 was corrected, Slojkowski testified that the adjusted sale price would be \$1,241,550 or \$249.81 per square foot of living area, land included. For comparable #3, the 25% larger site was adjusted downward and adjustments were made in bathroom count, dwelling size, garage size and fireplace count.⁵ According to Slojkowski, comparable sale #4 was used to display 5.2 above-grade bathrooms and a home which was larger than the subject dwelling to bracket the subject's dwelling size with adjustments made for lot size, brick exterior, dwelling size, garage size and number of fireplaces.

Through this process and as shown in the appraisal report, the appraisers opined adjusted sale prices ranging from \$1,065,950 to \$1,208,700 or from \$123.86 to \$215.99 per square foot of living area, including land. As a result, the appraisers arrived at an estimated market value for the subject of \$1,150,000 or \$164.99 per square foot of living area, including land, as of January 1, 2014. Applying the correction from Slojkowski's testimony for comparable #2, the witness noted that the adjusted range would be "a little bit different" but the witness asserted that comparables #1 and #2 would be more similar to the subject based upon their gross adjustments; Slojkowski further opined that the final value conclusion was still within the adjusted range and would still be valid.

⁴ The recording of the hearing reflects the witness' testimony as "forty-nine seven"; in further examination, counsel reiterated the dwelling size of this property as 4,970 square feet to which the witness agreed.

⁵ The Board finds an error in the fireplace adjustment of comparable #3 which should have been a downward adjustment for more fireplaces rather than the upward adjustment that is shown in the appraisers' analysis.

Based on the foregoing evidence and argument, the appellant requested a total assessment of \$383,295 which would reflect the appraised value conclusion of \$1,150,000 at the statutory level of assessment of 33.33%.

Board of Review's Case-in-Chief

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$479,185. The subject's assessment reflects a market value of \$1,438,130 or \$206.33 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Lake County of 33.32% as determined by the Illinois Department of Revenue. Appearing at the hearing as designee on behalf of the board of review was John Paslawsky. Also present at the hearing was the deputy township assessor in Moraine Township.

In response to the appeal, the board of review presented a letter prepared by Martin P. Paulson, Clerk of the Lake County Board of Review along with a copy of the subject's property record card and a copy of the Final Administrative Decision issued by the Property Tax Appeal Board in Docket No. 11-05239.001-R-2. In Paulson's letter addressing a legal argument, the board of review contended that the subject owner-occupied property was the subject matter of a 2011 tax year assessment appeal before the Property Tax Appeal Board (Docket No. 11-05239.001-R-2) which resulted in an assessment reduction to \$499,205 based upon the agreement of the parties. Paulson further reported that tax year 2011 was the beginning of a general assessment cycle in Moraine Township that runs through tax year 2014. Thus, in accordance with the provisions of the Property Tax Code (35 ILCS 200/16-185), the reduction by the Property Tax Appeal Board for an owner-occupied residence "subject to equalization" shall remain in effect for the remainder of the general assessment period.

Thus, for tax year 2012 an equalization factor of .9848 was applied ($\$499,205 \times .9848$) resulting in a reduced assessment of \$491,617 for tax year 2012. Then for tax year 2013 an equalization factor of .9804 was applied ($\$491,617 \times .9804$) resulting in a reduced assessment of \$481,981 for tax year 2013. Then for tax year 2014 an equalization factor of .9942 was applied ($\$481,981 \times .9942$) resulting in a reduced assessment of \$479,185 for tax year 2014 regarding this owner-occupied residential property as reflected its 2014 assessment as established by the Lake County Board of Review. Thus, the Lake County Board of Review contends that the subject's 2014 tax year assessment is equal to the prior 2011 decision of the Property Tax Appeal Board plus equalization in accordance with the provisions of the Property Tax Code. (See 35 ILCS 200/16-185).

Based on the foregoing argument and presumably in light of its long-standing understanding of the terms of Section 16-185 of the Code, the board of review presented no market value sales evidence and merely requested confirmation of the subject's assessment to reflect the 2011 decision of the Property Tax Appeal Board with equalization factors applied for the remainder of the quadrennial assessment cycle for this owner-occupied property.

Appellant's Rebuttal Filing

Counsel for the appellant timely filed written rebuttal and at hearing further argued his interpretation of the statutory scheme of the Property Tax Code which, he acknowledged, lacked any substantive legislative history. At hearing, Attorney Duncan argued his interpretation that once the Property Tax Appeal Board has made a change to an assessment within the quadrennial, the property's assessment could not be raised by the assessing officials or by an argument of an intervenor. In this regard, counsel further argued that any taxpayer can appeal in any year. As a representative for a taxpayer, the biggest concern counsel had with the statutory interpretation argued by the board of review is that a seismic shift in the market from one year to the next within the quadrennial would not allow for a change in the assessment; appellant's attorney contends he does not believe that was the intent of the legislature with this provision as it would create many inequities and problems.

It was argued as set forth in the Property Tax Code that property owners may file a challenge to an assessment in any year of the general assessment period, irrespective of whether a PTAB decision has been issued or not. A board of review is empowered to make changes in assessments each year, upon appeal, as just and proper. The Property Tax Code also calls for assessing officials to assess property at 33 1/3% of its fair cash value in each tax year. (35 ILCS 200/9-145(a)). Counsel further described the statutory provisions related to the review and revision of assessments annually by board of review action. (See 35 ILCS 200/16-20 & 16-30). The board of review has additional powers upon the filing of a written complaint on any property (35 ILCS 200/16-55).

In light of these statutory provisions, counsel for the appellant argued that a board of review is empowered to hear assessment complaints and adjust assessments annually as it sees fit. It is argued that "nowhere is there an indication that a taxpayer is limited or proscribed from filing an assessment appeal in any given tax year for any reason, and nowhere is there any limiting conditions imposed upon the Board of Review to hear such appeals and, if necessary and appropriate, make adjustments as it sees fit."

Appellant's counsel argues the sole purpose of Section 16-185 of the Property Tax Code (35 ILCS 16-185) concerning owner-occupied residential property is to "restrict the ability of the Board of Review, or PTAB, to raise the assessment of owner-occupied property, subject to equalization, if the PTAB had issued a decision reducing the assessment in the same general assessment period." The appellant argues the intent is to protect the owner-occupied dwelling from random assessment increases within a general assessment period if the PTAB had already established "a baseline fair cash value." Attorney Duncan further argues the statutory provision does not restrict the ability of the Board of Review or the PTAB to lower the assessment further should the evidence warrant a reduction.

Lastly in rebuttal, counsel argued the interpretation of the board of review would lead to absurd results in circumstances where (a) property had been damaged or destroyed subsequent to a prior PTAB decision; (b) if property was altered in such a way that it was no longer the same size or configuration, the assessment could not be changed or modified; (c) if the housing market declined precipitously (i.e., 2008) the assessment would be "frozen"; and (d) if there was clear evidence of a lack of uniformity in the assessment in apparent violation of the Illinois Constitution, neither the Board of Review nor the PTAB could modify the assessment with this interpretation.

In conclusion in rebuttal, appellant's counsel requested that the board of review's legal argument in response to the appeal be stricken in its entirety and a decision be issued in favor of the appellant based upon the appellant's appraisal evidence.

Conclusion of Law

1) Appellant's Motion for Directed Verdict

The Property Tax Appeal Board hereby denies the appellant's motion for a directed verdict on the grounds that the board of review's evidence should be stricken as it lacks any market value evidence. The Board finds that the Lake County Board of Review submitted a brief citing to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to refute the appellant's overvaluation argument and to support the assessment as established by the board of review in its 2014 Final Decision.

In accordance with the procedural rules of the Property Tax Appeal Board, a board of review shall file with the Property Tax Appeal Board its Notes on Appeal and all written and documentary evidence supporting the board of review's position within 90 days after the date of the notice of the filing of an appeal and/or within any extension of time to do so. (86 Ill.Admin.Code §1910.40(a)). In this proceeding, the Board finds that the board of review timely filed its response and there is no basis upon which to issue a directed verdict in favor of the appellant.

2) Merits of the Market Value Evidence

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); National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). 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 on the appellant's market value evidence.

The appellant submitted an appraisal of the subject property and presented the testimony of one of the authors of the report to support the assertion that the subject property was overvalued before the Property Tax Appeal Board. After thoroughly examining the appraisal report and the accompanying testimony presented by Slojkowski, the Property Tax Appeal Board has given little weight to the value conclusion in the appellant's appraisal report and finds it is not a credible indication of the subject's estimated market value as of January 1, 2014. The Board finds the appellant's appraisal report contains numerous errors, omissions and/or inconsistencies that render the final conclusion of value unreliable. The Board finds it is troubling that Slojkowski did not accurately testify concerning his employer at the time the appraisal report was prepared which detracts from his credibility in his testimony. The appraisal report filed in this proceeding clearly indicates that it was done under the auspices of Chicago Appraisal Center, Inc. The witness, however, testified without hesitation that the appraisal firm was

another entity. The Board also finds it troubling that the witness erroneously testified that the subject dwelling was west of Sheridan Road which would place it farther from the lakeshore when the data in the appraisal report clearly identifies the subject dwelling as being relatively close to the lakeshore.

Perhaps, most disturbing of all, the Board finds that the remarks of the appraisers set forth in the appraisal report as to the condition of the subject home claiming "significant physical, external and functional inadequacies noted at the time of inspection" is not in any manner consistent nor reflected in the appraisers' characterizations of the subject dwelling in the sales comparison approach to value. The appraisal report, besides the assertion on page 2, lacked any further detail of the deficiencies such as a discussion in the Addendum and/or clearly marked photographs depicting such deficiencies which the Board finds detracts from the credibility and reliability of the appraisal report. Furthermore, the Board finds the appraisers, despite these purported deficiencies of the subject dwelling, set forth an effective age of 10 years rather than the dwelling's actual age of 23 years. The Board finds this assertion is further inconsistent with Slojkowski's testimony that the home lacked any recent updates or upgrades. As such, the Board finds the appraisal report is inconsistent when characterizing the subject dwelling as being in 'average' condition when the inspection purportedly revealed numerous deficiencies. Furthermore, the Board finds the appraisers' determination of the dwelling having 'average' functional utility is also contradicted by the characterization of the dwelling after inspection by Gamber.

As revealed in Slojkowski's testimony, the appraisers erroneously reported the dwelling size of comparable #2 reporting nearly 1,000 square feet more than exists in the dwelling. The Board acknowledges the witness' candor in reporting the substantial dwelling size error, but the Board also finds the witness severely downplayed the impact this error would have in the final opinion of value for the subject property. After fully examining the record, the Board finds it inconsistent and not credible to conclude a value for the subject property of \$1,150,000 or \$164.99 per square foot of living area, including land, based upon the appraisal data and where no adjustments were made to any of the comparables for differences in age when three of the dwellings were significantly older than the subject. The Board finds the lack of adjustments to 60 and 86 year old dwellings in the appraisal report is simply inconsistent and illogical.

Having discounted the value conclusion of the appraisal report and the suitability of the other comparable sales in the appellant's appraisal report due to differences in age, the Board finds the best evidence of market value in the record to be appraisal sale #1. This property is similar to the subject in lot size, design, exterior construction, age and nearly 1,000 square feet smaller in dwelling size. The property sold in July 2013 for \$1,210,000 or \$216.23 per square foot of living area, including land. Through the adjustment process, the appraisers opined a market value for comparable sale #1 of \$1,208,700 or \$215.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,438,130 or \$206.33 per square foot of living area, including land, which is above the best adjusted comparable sale in the record in terms of overall value. After considering adjustments to the best comparable sale in the record for differences such as lot size, age, dwelling size and/or other features, the Board finds a reduction in the subject's assessment is warranted on market value grounds and in light of the Circuit Court Order on remand in this matter.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



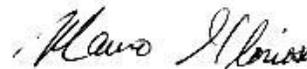
Member

DISSENTING: _____

CERTIFICATION

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: June 16, 2020



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mohammed Abtahi, by attorney:
David C. Dunkin
Saul Ewing Arnstein & Lehr LLP
161 North Clark
Suite 4200
Chicago, IL 60601

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085