



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

APPELLANT: Bassem Kardoush  
DOCKET NO.: 14-01815.001-R-1  
PARCEL NO.: 08-16-309-016

The parties of record before the Property Tax Appeal Board are Bassem Kardoush, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$4,599  
**IMPR.:** \$16,182  
**TOTAL:** \$20,781

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 2014 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 dwelling of frame construction with 2,184 square feet of living area. The dwelling was constructed in 1937. Features of the property include an unfinished basement and a 360 square foot detached garage. The property has a 5,594 square site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with two-story dwellings that ranged in size from 2,068 to 2,320 square feet of living area. The dwellings were constructed from 1901 to 1935. Each comparable has an unfinished basement, two comparables have one or two fireplaces and two comparables each have a garage. The sales occurred from February 2013 to June 2014 for prices ranging from \$23,000 to \$56,101 or from \$10.97 to \$24.52 per square foot of living area, including land. The appellant's analysis included adjustments to the comparables for differences from the subject to arrive at adjusted prices

ranging from \$22,176 to \$54,826. Based on this evidence the appellant requested the subject's assessment be reduced to \$11,913 to reflect a market value of \$35,743.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,781. The subject's assessment reflects a market value of \$62,368 or \$28.56 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings that ranged in size from 2,227 to 2,328 square feet of living area. The dwellings were constructed from 1901 to 1928. Each comparable has a basement, two comparables each have one fireplace and three comparables have garages ranging in size from 344 to 480 square feet of building area. The sales occurred from February 2013 to August 2014 for prices ranging from \$56,101 to \$94,000 or from \$24.52 to \$42.21 per square foot of living area, including land. Board of review sale #1 was the same comparable sale as appellant's comparable #3. The board of review noted that comparable sales #1 and #3 were sheriff's sales.

In rebuttal the board of review asserted that appellant's sales #1, #4 and #5 all sold in "as is" condition and sales #2 and #3 were sheriff's sales. In support of these statements the board of review submitted copies of the Multiple Listing Service (MLS) listing sheets for appellant's comparable sales #1, #4 and #5 as well as copies of the PTAX-203 Illinois Real Estate Transfer Declarations for appellant's comparable sales #2 and #3.

### **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 parties submitted information on eight comparable sales to support their respective positions. Of these sales the Board finds three were sheriff's sales calling into question the arm's length nature of the transactions. Furthermore, appellant's comparable sales #1, #4 and #5 were described as being sold "as is" or in need of rehabilitation calling into question the condition of the homes at the time of sale. Only board of review sales #2 and #4 appear to be typical arm's length transaction that sold in August 2013 and August 2014 for prices of \$77,000 and \$94,000 or for \$33.10 and \$42.21 per square foot of living area, including land, respectively. The overall price range of all the sales was from \$10.97 to \$42.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$62,368 or \$28.56 per square foot of living area, including land, which is within the overall price range established by the comparable sales in this record and below the two sales provided by the board of review that appear to be most representative of fair cash value. 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.



Chairman



Member



Member



Member



Acting 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:

October 21, 2016



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.