



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

APPELLANT: Sam Bsaibes
DOCKET NO.: 15-02072.001-R-1
PARCEL NO.: 14-03-301-012

The parties of record before the Property Tax Appeal Board are Sam Bsaibes, 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: \$33,515
IMPR.: \$116,419
TOTAL: \$149,934

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 2015 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 brick dwelling containing 3,138 square feet of living area. The dwelling was constructed in 1986. Features of the home include a full unfinished basement, central air conditioning, 2 fireplaces (one working) and an 874 square foot garage. The property has a 40,871 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal.¹ In support of this argument the appellant submitted information on three comparable properties, one of which sold proximate in time to the subject's assessment date of January 1, 2015. All three comparables will also be analyzed for equity. These comparables are two story dwellings of frame, brick and/or stucco

¹ Based on the comparables submitted by both parties, the Board will analyze this appeal for both overvaluation and assessment inequity.

construction ranging in age from 25 to 35 years. All feature unfinished basements, central air conditioning, one fireplace and garages that range in size from 488 to 690 square feet. They are located a distance of .19 to .85 of a mile from the subject. They have improvement assessments ranging from \$103,516 to \$136,057 or from \$34.55 to \$36.85 per square foot of living area. Comparable #2 also sold in May 2015 for \$475,000 or \$150.51 per square foot of living area. The appellant also claims the value of the subject property is negatively affected by the dumping of dirt on an adjacent parcel.

Based on this evidence, the appellant requested the total assessment be reduced to \$143,345 or a market value of approximately \$430,078 or \$137.05 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$149,934. The subject's assessment reflects a market value of \$451,881 or \$144.00 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

With respect to the appellant's evidence, the board of review cited differences between the appellant's comparables and the subject. The board of review also states that the dirt is being dumped on the adjacent parcel with permission of the village, and the owner must convey the parcel to the village in 2018 for use as open space.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables and four comparable sales. The eight comparables are described as two-story dwellings of brick or frame construction built between 1989 and 1998. They feature unfinished basements, central air conditioning, one or two fireplaces and garages that range in size from 488 to 1,100 square feet. They are located a distance of .13 to .50 of a mile from the subject. Appellant's comparable #2 and board of review sales comparable #3 are the same property. The four sales comparables sold between September 2014 and June 2015 for prices ranging from \$459,900 to \$519,000 or from \$150.51 to \$169.32 per square foot of living area. The four equity comparables have improvement assessments ranging from \$117,085 to \$149,549 or from \$37.08 to \$40.55 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal evidence citing dissimilarities between the subject and the board of review comparables in age, location, style and design. The appellant also stated the city and county allowed the dumping of dirt on the adjacent parcel.

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 based on overvaluation is not warranted.

Initially, the Board finds the appellant submitted no evidence to support the claim that the dirt on the adjacent parcel has negatively affected the subject's value.

The Board further finds the best evidence of market value in the record to be the board of review comparables and appellant's comparable #2, which is the same property as board of review comparable #3. These comparables were very similar to the subject in location, size, style, age and features. They sold for prices ranging from \$150.51 to \$169.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$144.00 per square foot of living area, including land, which is below the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

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 appellants did not meet this burden of proof and a reduction in the subject's assessment based on inequity is not warranted.

Both parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 based on dissimilar dwelling size as compared to the subject. The Board finds appellant's comparables #2 and #3 and the four board of review comparables to be very similar to the subject in location, style, construction, age, dwelling size and features. These comparables had improvement assessments that ranged from \$34.55 to \$40.00 per square foot of living area. The subject's improvement assessment of \$37.10 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on inequity 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: February 20, 2018



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

Sam Bsaibes
21940 W. Kathy Ln.
Hawthorn Woods, IL 60047

COUNTY

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