



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

APPELLANT: Conrad Musleh
DOCKET NO.: 15-03615.001-R-1
PARCEL NO.: 16-29-203-004

The parties of record before the Property Tax Appeal Board are Conrad Musleh, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC, in Lake Forest; 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: \$ 54,548
IMPR.: \$105,655
TOTAL: \$160,203

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 split-level style dwelling of brick exterior construction that has 1,540 square feet of above grade living area. The dwelling was built in 1968. The home features a 728 square foot unfinished basement, an 812 square foot finished lower-level, central air conditioning, a fireplace and a 528 square foot attached garage. The subject's site size was not disclosed. The subject property is located in West Deerfield Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted five comparable sales located from .71 to 1.39 miles from the subject. The comparables had varying degrees of similarity when compared to the subject in design, age, dwelling size and features. The comparables sold from April 2014 to May 2015 for prices ranging from \$328,000 to \$570,000 or

from \$209.72 to \$383.84 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$160,203. The subject's assessment reflects an estimated market value of \$482,830 or \$313.53 per square foot of living area including land when applying the Lake County's 2015 three-year average median level of assessment of 33.18%.

In support of the subject's assessment, the board of review submitted three comparable sales located from .56 to .71 of a mile from the subject. The comparables had varying degrees of similarity when compared to the subject in design, age, dwelling size and features. The comparables sold from August 2013 to April 2015 for prices ranging from \$465,000 to \$530,000 or from \$281.48 to \$313.98 per square foot of living area including land.

With respect to the appellant's evidence, the board of review argued all but one comparable is located outside the subject's assessment neighborhood. The board of review further argued none of the comparables have an additional unfinished basement like the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant submitted a MLS sheet showing board of review comparable #1 was completely remodeled in 2006 and its sale price was an outlier. The appellant argued board of review comparable #2, which is also appellant's comparable #1, supports a reduction in the subject's assessment. Finally, the appellant's attorney misreported the sale price for its comparable #4. The MLS sheet submitted shows it sold for \$370,000 or \$249.16 per square foot of living area including land.

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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to comparables #2 through #5 submitted by the appellant due to their distant location when compared to the subject. The Board gave less weight to comparable #1 submitted by the board of review due to its 2013 sale date, which is dated and less indicative of market value as of the subject's January 1, 2015 assessment date. The Board finds the remaining two comparable sales are more similar when compared to the subject in location, design, dwelling size and most features, but these comparables lack basements and are nine years older in age than the subject. These comparables sold in July 2014 and April 2015 for prices of \$465,000 and \$480,000 or \$281.48 and \$284.87 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$482,830 or \$313.53 per square foot of living area including land, which is greater than the most similar comparable sales contained in the record. However, after considering positive adjustments to the comparables for their older age and fewer

features when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is justified. Therefore, no reduction in the subject's assessment 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. 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: September 22, 2017



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

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