



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

APPELLANT: Ahmad Fata
DOCKET NO.: 15-03895.001-R-1
PARCEL NO.: 16-30-402-005

The parties of record before the Property Tax Appeal Board are Ahmad Fata, the appellant, by attorney Stephanie A. Engstrom of Fisk Kart Katz and Regan, Ltd., 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: \$ 60,260
IMPR.: \$ 77,350
TOTAL: \$137,610

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 dwelling of brick exterior construction that has 2,380 square feet of living area. The dwelling was built in 1969. Features include an unfinished basement, central air conditioning, a fireplace and a 528 square foot garage. The subject property is located in West Deerfield Township, Lake County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted three assessment comparables located from .04 to .07 of a mile from the subject, but situated in a different neighborhood code as assigned by the local assessor. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built from 1976 to 1978. The comparables have unfinished basements, central air conditioning, one or two fireplaces and garages that range in size from 441 to 538 square feet of building area. The dwellings range in

size from 2,285 to 2,498 square feet of living area and have improvement assessments ranging from \$67,968 to \$75,810 or from \$29.75 to \$30.37 per square foot of living area.

The appellant submitted a printout from the Lake County GIS (Geographic Information System) showing the comparables are situated in a cul-de-sac across a narrow cove from the subject. The appellant's attorney argued by virtue of its comparables being located in a different "neighborhood" (Lake Eleanor-1 versus Lake Eleanor West Side) the difference of five or six dollars per square foot between otherwise extremely similar properties that are .06 miles away cannot be justified by an arbitrary line drawn between neighborhoods. 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 \$146,948. The subject property has an improvement assessment of \$86,688 or \$36.42 per square foot of living area. In support of the subject's assessment, the board of review submitted three assessment comparables located from .01 to .19 of a mile from the subject and within the same neighborhood number as defined by the local assessor. The comparables consist of two-story dwellings of wood siding exterior construction that were built in 1967 or 1968. The comparables have unfinished basements, central air conditioning, one fireplace and garages that range in size from 504 to 576 square feet of building area. The dwellings range in size from 2,305 to 2,314 square feet of living area and have improvement assessments ranging from \$81,034 to \$84,000 or from \$35.08 to \$36.30 per square foot of living area.

In a brief accompanying the appeal, the board of review argued that "although the subject is located in the "Lake Eleanor" assessment neighborhood, all three of the appellant's comparables are located outside the subject's assessment neighborhood". The board of review argued its comparables are located in the subject's "Lake Eleanor" assessment neighborhood, were built within two years of the subject, have overall similar amenities, and support the subject's current assessment. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer argued assessment inequity as the basis of the appeal. 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 evidence contained in this record supports a reduction in the subject's assessment.

The record contains seven assessment comparables for the Board's consideration. The comparables were generally similar when compared to the subject in most aspects, but the comparables submitted by the appellant were from 7 to 9 years newer in age than the subject. All of these comparables have improvement assessments ranging from \$67,968 to \$84,000 or from \$29.75 to \$36.30 per square foot of living area. The subject property has an improvement

assessment of \$86,688 or \$36.42 per square foot of living area, which falls above the range established by both parties' assessment comparables. Therefore, a reduction in the subject's assessment is justified.

The Board further finds it problematic that the comparables identified by the appellant, which were similar to the subject in most respects, but were newer in age and have considerably lower improvement assessments when compared to the subject. In addition, the Board find it troublesome that without explanation from the assessor or board of review, that properties located in close proximity, within the same neighborhood and situated on the same lake as the subject are somehow delineated as being in a different assessment neighborhood code, which resulted in disparate assessments. Based on this analysis, the Board finds a 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



Acting 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: November 21, 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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