



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

APPELLANT: Mahmood Shah
DOCKET NO.: 15-04015.001-R-1
PARCEL NO.: 16-30-205-058

The parties of record before the Property Tax Appeal Board are Mahmood Shah, the appellant, by attorney Katherine Amari O'Dell, of Amari & Locallo 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 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: \$50,890
IMPR.: \$223,550
TOTAL: \$274,440

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 is improved with a two-story single family dwelling of brick exterior construction with 4,647 square feet of living area. The dwelling was constructed in 1992. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 770 square feet of building area. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings of brick exterior construction that range in size from 4,702 to 5,508 square feet of living area. The dwellings were 27 or 28 years old. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 759 to 1,116 square feet of building area. These properties had

improvement assessments ranging from \$163,609 to \$194,575 or from \$34.54 to \$35.90 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$163,853.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$274,440. The subject property has an improvement assessment of \$223,550 or \$48.11 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved two-story dwellings of brick or wood siding exterior construction that ranged in size from 4,030 to 4,308 square feet of living area. The dwellings were constructed from 1994 to 2002. Each comparable has a basement with one being partially finished, central air conditioning, one fireplace and a garage ranging in size from 598 to 748 square feet of building area. These properties had improvement assessments ranging from \$193,657 to \$211,470 or from \$48.05 to \$49.50 per square foot of living area. The board of review requested the assessment be sustained.

Conclusion of Law

The taxpayer contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven comparables submitted by the parties to support their respective positions. Less weight was given appellant's comparable #1 due to differences from the subject in size. Less weight was given board of review comparable #1 due to differences from the subject in size and exterior construction. Less weight was given board of review comparable #4 due to differences from the subject in size. The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 as well as board of review comparables #2 and #3. These comparables had improvement assessments that ranged from \$163,609 to \$211,470 or from \$34.54 to \$49.09 per square foot of living area. The subject's improvement assessment of \$223,500 or \$48.11 per square foot of living area falls within the range established by the best comparables in this record on a square foot basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same general area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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.