



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

APPELLANT: Fatemeh Naghavi
DOCKET NO.: 15-04863.001-R-1
PARCEL NO.: 07-26-421-008

The parties of record before the Property Tax Appeal Board are Fatemeh Naghavi, the appellant, by Michael Griffin, Attorney at Law 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: \$14,887
IMPR.: \$0
TOTAL: \$14,887

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 vacant 12,554 square foot residential lot. The subject parcel is located along Kennedy Drive, Waukegan, Warren Township, Lake County, Illinois.

The appellant contends assessment inequity as the basis of the appeal.¹ In support of this argument the appellant provided an assessment grid analysis on three suggested land comparables located in the same neighborhood code as assigned by the township assessor and within .10 of a mile from the subject property. The land comparables contain from 12,863 to 13,970 square feet of land area and have land assessments ranging from \$14,931 to \$15,091 or

¹ The appellant's appeal form marked assessment inequity as the basis of the appeal. The appellant's grid analysis also indicated that the subject and comparables sold in January 2014, but the appellant did not complete Section IV – Recent Sale Data or submit any documentation about the sale involving the subject or the comparables. Based on lack of documentation, the Board will not address the comparable sale argument detailed in the appellant's grid analysis.

from \$1.08 to \$1.16 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$14,101 or \$1.12 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,887 or \$1.19 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted a map, property record cards and information on four equity comparables located in the same neighborhood code as assigned by the township assessor. The comparables are located from .01 to .05 of a mile from the subject property. One comparable was also utilized by the appellant. The board of review also submitted a written explanation on how the vacant lots on Kennedy Drive were valued. The chart disclosed that the assessor placed a market value of \$43,300 for lots up to 10,000 square feet and anything over 10,000 square feet was given a market value of \$.43 per square foot of land area. The assessments were then adjusted by an equalization factor of 1.006. The suggested land comparables contain from 10,799 to 13,281 square feet of land area and have land assessments ranging from \$14,634 to \$14,991 or from \$1.13 to \$1.36 per square foot of land area.

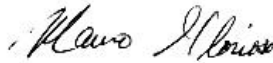
Conclusion of Law

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 Property Tax Appeal Board finds the parties submitted six land comparables for consideration. The appellant's comparable #2 is also board of review's comparable #4. The comparables were vacant land sites similar to the subject in location. The Board gave less weight to the board of review's comparables #2 and #3 due to their smaller land area when compared to the subject. The Board finds the best evidence of assessment equity to be the appellant's comparables along with the board of review comparables #1 and #4 as these properties were most similar but superior to the subject in land area. These comparables had land assessments ranging from \$14,991 to \$15,091 or from \$1.08 to \$1.16 per square foot of land area. The subject's land assessment of \$14,887 or \$1.19 per square foot of land area is below the range based on the total assessment and above the range on a price per square foot established by the best comparables in this record. Furthermore, due to economies of scale, accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Due to its smaller size, the subject's assessment is well supported by the evidence contained in this record. The record disclosed that the township assessor utilized the same procedure in assessing the subject and each comparable in the record, which demonstrates the subject property is being uniformly assessed. Based on this record the Board finds the appellant did not

demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and 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



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: August 18, 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 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.