



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

APPELLANT: Ahmad Fata  
DOCKET NO.: 15-05191.001-R-1  
PARCEL NO.: 16-30-402-004

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 **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:** \$ 61,490  
**IMPR.:** \$ 81,034  
**TOTAL:** \$142,524

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 wood siding exterior construction that has 2,310 square feet of living area. The dwelling was built in 1967. Features include an unfinished basement, central air conditioning, a fireplace and a 504 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 four assessment comparables located from .04 to .26 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 2,199 to 2,498 square feet of living area and have improvement assessments ranging from \$65,805 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 \$142,524. The subject property has an improvement assessment of \$81,034 or \$35.08 per square foot of living area. In support of the subject's assessment, the board of review submitted four assessment comparables located from .05 to .35 of a mile from the subject. Two of the four comparables are located within the same neighborhood number as defined by the local assessor. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built from 1958 to 1968. The comparables have unfinished basements, one or two fireplaces and garages that range in size from 440 to 576 square feet of building area. Three comparables have central air conditioning. The dwellings range in size from 2,305 to 2,336 square feet of living area and have improvement assessments ranging from \$82,216 to \$124,753 or from \$35.67 to \$53.94 per square foot of living area. 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 appellant failed to meet this burden of proof and no reduction in the subject's assessment warranted.

The record contains eight assessment comparables for the Board's consideration. The Board finds comparables #2, #3 and #4 submitted by the board of review were most similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments ranging from \$82,216 to \$124,753 or from \$35.67 to \$53.94 per square foot of living area. The subject property has an improvement assessment of \$81,034 or \$35.08 per square foot of living area, which falls below the range established by the most similar assessment comparables contained in the record. The Board gave less weight to the remaining five comparables due to their dissimilar age when compared to the subject. Based on this analysis, no 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 many 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. This practice appears to result in disparate assessments between the "neighborhood codes". Nonetheless, the board finds the subject's assessment is uniform with the other similarly situated comparables contained in the record. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds that the appellant has failed to overcome this burden and 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



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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