



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

APPELLANT: Fatemeh Naghavi
DOCKET NO.: 15-05255.001-R-1
PARCEL NO.: 07-26-421-007

The parties of record before the Property Tax Appeal Board are Fatemeh Naghavi, the appellant, by attorney 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:	\$14,991
IMPR.:	\$0
TOTAL:	\$14,991

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 vacant land containing 13,281 square feet of land area. The subject is situated in Waukegan, Warren Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties. They are described as vacant lots ranging in size from 12,863 to 13,970 square feet of land area. The comparables are located within .10 of a mile of the subject. They have land assessments ranging from \$14,931 to 15,091 or from \$1.08 to \$1.16 per square foot of land area.

Based on this evidence, the appellant requested the land assessment be reduced to \$12,363 or \$.93 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's land assessment of \$14,991 or \$1.13 per square foot of land area.¹

In support of its contention of the correct assessment the board of review submitted information on four comparable vacant land sales. They are described as vacant lots ranging in size from 11,069 to 12,863 square feet of land area located within .05 of a mile from the subject. The four comparables have land assessments ranging from \$14,673 to \$14,931 or from \$1.16 to \$1.33 per square foot of land area. The board of review also submitted a list of 11 parcels on the same street as the subject showing the process by which the assessed values were calculated in order to document the equal treatment given the parcels by the township assessor.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

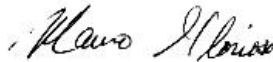
Conclusion of Law

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.

Both parties submitted seven equity comparables for the Board's consideration. Appellant's comparable #3 is the same property as board of review comparable #2. All seven comparables are part of what the Board finds to be a portfolio sale conducted by the sheriff's office of Lake County. The Board gave equal weight to all seven comparables. These comparables had land assessments ranging from \$1.08 and \$1.33 per square foot of land area. The subject's improvement assessment of \$1.13 per square foot of land area falls within the range established by the best comparables in the record. 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 based on inequity is not justified.

¹ The appellant used a land assessment for the subject of \$15,807 in the grid analysis, and reported the land assessment as \$14,872 in Section I of the appeal. The board of review reports the subjects land assessment is \$14,991 in their grid analysis, Section I of the appeal, and on the subject's property record card.

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



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: March 20, 2018



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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