



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

APPELLANT: Mona Mustafa
DOCKET NO.: 15-06784.001-R-1
PARCEL NO.: 06-08-301-089

The parties of record before the Property Tax Appeal Board are Mona Mustafa, the appellant, 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: \$13,845
IMPR.: \$54,307
TOTAL: \$68,152

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2015 tax year.¹ 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 12,955 square foot parcel that is improved with a two-story frame townhome that was built in 2004. The townhome contains 3,842 square feet of living area and features a full unfinished basement, central air conditioning, a fireplace and an attached three-car garage of 620 square feet of building area. The property is located in the Cedar Ridge Estates subdivision in Lake Villa Township, Lake County.

As part of the description of the subject property, the appellant reported she has undertaken "repairs to attempt to keep the home habitable" and the property was purchased in December 2004 for \$429,935 directly from the builder.

¹ The question of jurisdiction was also previously raised in this proceeding by a dismissal motion filed in August 2017 by the Lake County Board of Review. The dismissal motion was denied by an Order issued by the Property Tax Appeal Board on October 19, 2017. The Order is fully incorporated herein by reference.

The appellant's appeal is based upon a contention of law. For this appeal, the appellant reported that the 2015 tax year assessment of the subject property was increased by 754.5% in light of the prior 2014 stipulated total assessment of \$54,307. Furthermore, the appellant noted that while the 2015 assessment of the subject property was reportedly determined by sales transactions that occurred from 2012 – 2014 (35 ILCS 200/1-55), the appellant contends that the assessing officials are aware that there are no comparables to the appellant's property in light of the stipulations the assessing officials have agreed to from 2008 through 2014 with reductions in assessment of +/- \$8,000.

As part of her brief and supporting evidence, the appellant reported that the subject property has been involved in litigation with the developer and the subcontractors "over improper mass grading and soil testing." Furthermore, the appellant alleged the "governmental authority was negligent." In this regard, she contends as a result of various failures that "several homes, the streets, the wetlands, are sinking and defective" such that the "deterioration has rendered several homes in the community uninhabitable or to suffer tremendous loss of value."

The appellant further alleged that it was a violation of Article I, Sections 1 and 2 of the Illinois Constitution and the 5th and 14th Amendments [including the Equal Protection Clause] of the United States Constitution, for the Property Tax Appeal Board to issue Final Administrative Decisions when a county board of review agrees with the proposed/requested assessment found in Section II, item 2c, of a taxpayer/appellant's Residential Appeal petition. The appellant further contends that since the 2011 decision by the Property Tax Appeal Board, the assessments of the subject property have been "actually, fraudulently inflated."

Based on this evidence and argument, the appellant for tax year 2015 requested a reduction in the subject's land assessment to \$7,672 and a reduction in the subject's improvement assessment to \$264 for a total assessment of \$7,936 which would reflect a market value of approximately \$23,810 or \$6.20 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,152. The subject's assessment reflects a market value of \$205,401 or \$53.46 per square foot of living area, land included, when using the 2015 three year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

As part of the response to the appeal, the Lake County Board of Review reported that tax year 2015 was the beginning of the most recent general assessment cycle. (See 35 ILCS 200/9-215)

In support of its contention of the correct assessment the board of review submitted information on four comparable sales from the subject's development/neighborhood of homes that are similar in age, design and living area square footage. The comparables are located within .277 of a mile of the subject property. The comparable parcels range in size from 10,533 to 14,000 square feet of land area which have been improved with two-story dwellings of wood siding exterior construction. The comparable dwellings were built in 2003 or 2004 and range in size from 3,136 to 3,882 square feet of living area. Each comparable has a basement, three of which have finished area and each comparable has both central air conditioning and a garage ranging in size from 620 to 706 square feet of building area. One of the comparables also has a fireplace. The

four comparable properties presented by the board of review sold between May 2014 and May 2015 for prices ranging from \$186,000 to \$325,000 or from \$59.31 to \$83.88 per square foot of living area, including land.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment which reflects an estimated market value that is below the recent comparable sales on a per-square-foot basis.

Conclusion of Law

The basis of this appeal by the appellant is a contention of law concerning purported State and/or Federal Constitutional violations by both the Property Tax Appeal Board and the Lake County Board of Review. As part of these purported constitutional violations, the appellant contends it was improper for the Property Tax Appeal Board to enter its Final Administrative Decision in Docket No. 14-04066.001-R-1 rendering a decision in compliance with the appellant's assessment request since the appellant had no opportunity to "stipulate." As stated in the Board's Final Administrative Decision which was issued on February 24, 2017:

The record in this appeal contains valuation information submitted the appellant [Mona Mustafa]. The record also contains documentation submitted by the board of review indicating that the board [of review of Lake County] agrees to a slightly lower assessment conclusion than was contained in the appellant's documentation.

(Docket No. 14-04066.001-R-1, Final Administrative Decision of the Property Tax Appeal Board, dated Feb. 24, 2017) The appellant sets forth various objections regarding fraudulent activity of governmental and non-governmental persons. The Property Tax Code authorizes the Property Tax Appeal Board to determine "the correct assessment of property which is the subject of an appeal." 35 ILCS 200/16-180; see also People ex rel. Thompson v. Property Tax Appeal Board, 22 Ill. App. 3d 316 (2nd Dist. 1974), only authority and power placed in the Board by statute is to receive appeals from decisions of boards of review, make rules of procedure, conduct hearings, and make a decision on the appeal.

As a matter of Property Tax Appeal Board jurisdiction, the Property Tax Code clearly authorizes the Property Tax Appeal Board to determine "the correct assessment of property which is the subject of an appeal." (35 ILCS 200/16-180) It is not at all clear that the Board has authority to determine purported State and/or Federal constitutional issues. *Id.* People ex rel. Thompson v. Property Tax Appeal Board, 22 Ill. App. 3d 316 (2nd Dist. 1974).

"The [Property Tax Appeal] Board shall make a decision in each appeal or case appealed to it, and the decision shall be based upon equity and the weight of evidence and not upon constructive fraud" (35 ILCS 200/16-185) Thus, while the appellant alleged various acts of fraud and/or constructive fraud by governmental officials and others, the Board similarly has no jurisdiction or authority with regard to those claims. (*Id.*)

However, based upon these purported State and/or Federal constitutional violations, the appellant has requested in Section II, item 2c, reductions in both the land assessment and the improvement

assessment of the subject property. Section 10-15 of the Illinois Administrative Procedure Act (5-ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63. In accordance with the aforesaid provision of the Administrative Procedure Act, the Board finds the applicable standard of proof is a preponderance of the evidence and the Board further finds that the appellant has failed to meet that burden of proof such that no reduction in the assessment of the subject property is warranted based upon the appellant's contention of law argument.

The Illinois Constitution states as follows:

SECTION 4. REAL PROPERTY TAXATION

(a) Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law.

Ill. Const. art. IX, § 4(a).

In accordance with the authority granted to it in this section of the Illinois Constitution, the General Assembly has provided procedures for ascertaining the value of property in Illinois for *ad valorem* real estate tax purposes. Generally, property is valued at its fair cash value, which is defined as “[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller.” 35 ILCS 200/1-50 and 9-155. There are several exceptions to this general rule, such as solar energy systems (35 ILCS 200/10-10), residential developments that are platted (35 ILCS 200/10-30(b)), rehabilitated historic residences (35 ILCS 200/10-45 and 10-50), certain airports (35 ILCS 200/10-90), and farmland (35 ILCS 200/10-115). (See Commonwealth Edison Co. v. Property Tax Appeal Bd., 378 Ill.App.3d 901, 915-16 (2d Dist. 2008) (providing a similar list of valuation procedures for certain properties and concluding that “the legislature mandated certain specific valuation methods for ‘special’ properties falling within the enumerated categories set forth above.”)). All of these types of properties, among others, are required by statute to be valued at a value other than their fair cash value.

As part of the brief, the appellant contends that the land and improvement assessments on the subject property are "actually, fraudulently inflated," which in other words means the appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the only evidence of market value to the board of review comparable sales. These similar comparables sold between May 2014 and May 2015 for prices ranging from \$186,000 to \$325,000 or from \$59.31 to \$83.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$205,401 or \$53.46 per square foot of living area, including land, which is within the range established by the comparable sales in this record in terms of overall value and below the range of the comparables on a per-square-foot basis. Based on this evidence the Board finds 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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

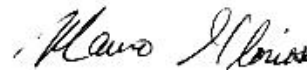
Member

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: November 19, 2019



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

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