



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

APPELLANT: Zulfiqar Jiwani
DOCKET NO.: 16-01767.001-R-1
PARCEL NO.: 08-18-209-010

The parties of record before the Property Tax Appeal Board are Zulfiqar Jiwani, 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: \$10,134
IMPR.: \$31,191
TOTAL: \$41,325

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 2016 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 single family dwelling of frame construction. The dwelling was built in 1997 and contains 1,640 square feet of living area. Features of the home include a full unfinished basement, central air conditioning and a 400 square foot garage. The subject is located in Waukegan, Waukegan 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 equity comparables. These comparables are described as 2 or 2.1-story frame single family dwellings ranging in age from 21 to 24 years old. They range in size from 1,680 to 1,860 square feet of living area. The comparables feature central air conditioning and 400 square foot garages. One comparable has an unfinished basement and two have fireplaces. The comparables are located from .12 to .34 of a mile from the subject. They have improvement assessments ranging from \$27,510 to \$30,489 or from

\$14.79 to \$16.72 per square foot of living area. The appellant requested the improvement assessment be reduced to \$25,000 or \$15.24 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the improvement assessment for the subject of \$31,191 or \$19.02 per square foot of living area.

In support of its assessment the board of review submitted information on eight equity comparables. These comparables are described as 1, 2 or 2.1-story dwellings, some of which appear to be single-family dwellings and some of which appear to be duplexes or townhomes.¹ The dwellings are frame construction built in 1996 or 1997. They range in size from 1,516 to 1,640 square feet of living area. The comparables feature unfinished basements and garages that range in size from 400 to 560 square feet of building area. Five comparables feature central air conditioning and seven have fireplaces. The comparables are located from .04 to .14 of a mile from the subject. The comparables have improvement assessments ranging from \$29,236 to \$32,039 or from \$18.74 to \$20.19 per square foot of living area.

The board of review restated the appellant's comparables and noted comparables #1 and #2 have no basements.

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 eleven equity comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1 and #2 based upon dissimilar foundations. The Board also gave less weight to board of review comparables #2, #5, #6 and #7 based on different styles as compared to the subject. The Board finds appellant's comparable #3 and board of review comparables #1, #3, #4 and #8 were similar to the subject in location, style, age, exterior construction, dwelling size and most features. These five comparables had improvement assessments ranging from \$14.79 to \$20.19 per square foot of living area. The subject's improvement assessment of \$19.02 per square foot of living area is within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not

¹ In the grid analysis, the board of review describes comparable #7 as a 1-story dwelling. The photographic evidence submitted by the board of review shows comparable #7 is a 2-story dwelling. The board of review does not distinguish between single family homes and duplexes or townhomes. The photographic evidence shows board of review comparables #2, #5, #6 and #7 are not single-family homes. They are either duplexes or townhomes as is reflected in the site sizes of these comparables which are approximately half the size of the lots of the single-family residences.

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.

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: _____

May 15, 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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