



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

APPELLANT: Chris Shahwan  
DOCKET NO.: 16-02284.001-R-1  
PARCEL NO.: 08-28-108-003

The parties of record before the Property Tax Appeal Board are Chris Shahwan, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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:** \$2,031  
**IMPR.:** \$7,786  
**TOTAL:** \$9,817

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 one-story dwelling of wood siding exterior construction situated on a 3,156-square foot lot. The dwelling was constructed in 1901 and contains 608 square feet of living area. Features of the home include a full unfinished basement. The property is located in Waukegan, Waukegan Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed section IV of the residential appeal petition disclosing the subject property was purchased on October 30, 2015 for \$15,533. The appeal petition indicated that property was a bank-owned property, the sale was not between related parties and was advertised for sale but does not disclose where or how it was advertised or for how long. The appellant also submitted copies of the Settlement Statement (HUD-1) and PTAX-203 Illinois Real Estate Transfer Declaration. Based on this evidence, the appellant requested the subject's total assessment be

reduced to \$5,177, which reflects an estimated market value of \$15,531 or \$25.54 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,817. The subject's assessment reflects a market value of approximately \$29,605 or \$48.69 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted limited information on six comparable sales located from 0.027 of a mile to 1.556 miles from the subject. The board of review characterized three of the comparable sales as qualified and three as unqualified and that comparable #4 was sold through foreclosure. The comparables consist of one-story single-family dwellings of wood siding or aluminum siding exterior construction. The dwellings were built between 1920 and 1930 and contain 576 to 894 square feet of living area. The board of review's grid analysis did not disclose whether the comparables had central air conditioning, fireplaces and/or garages. The comparables sold from August 2015 to May 2017 for prices ranging from \$38,000 to \$63,000 or \$42.51 to \$96.04 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

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 proven 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 not assessment is not warranted.

The board of review presented sales data for six suggested comparable properties for the Board's consideration, along with information concerning the 2015 sale of the subject property. The comparables were similar to the subject in location, style and size. These properties sold for prices ranging from \$38,000 to \$63,000 or \$42.51 to \$96.04 per square foot of living area. The Board gave little weight to the subject's sale as the transaction was identified as a court-ordered Sheriff's Sale which sold at auction and was not advertised in the traditional sense and the Settlement Statement does not show any commission paid to a Realtor, all calling into question the arm's length nature of the transaction. Furthermore, the subject's purchase price of \$15,533 was significantly below the range established by the comparable sales submitted by the board of review, indicating that the purchase price was not reflective of fair cash value. Based on this record, 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: January 15, 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

AGENCY

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