



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

APPELLANT: Nazer Uddin
DOCKET NO.: 16-03770.001-R-1
PARCEL NO.: 10-19-104-037

The parties of record before the Property Tax Appeal Board are Nazer Uddin, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$25,936
IMPR.: \$94,889
TOTAL: \$120,825

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 dwelling with a vinyl siding exterior containing 3,135 square feet of living area. The dwelling was constructed in 2001. Features of the home include a 1,656 square foot basement with 1,500 square feet of finished area, central air conditioning, 4½ bathrooms, and a two-car attached garage with 401 square feet of building area. The property has a 16,117 square foot site and is located in Wauconda, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with two-story dwellings with vinyl siding exteriors that range in size from 2,934 to 3,282 square feet of living area. The homes were built from 2003 to 2005. Each home has a basement with two having finished areas of 1,250 and 577 square feet, respectively. Each of the comparables has central air conditioning,

three comparables each have one fireplace, each comparable has an attached garage ranging in size from 484 to 696 square feet of building area, and the comparables have from 2½ to 4½ bathrooms. These properties have sites that range in size from 9,997 to 13,115 square feet of land area and each is located in a different subdivision than the subject property. The sales occurred from May 2015 to May 2016 for prices ranging from \$285,000 to \$390,000 or from \$97.14 to \$118.83 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$110,759.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,825. The subject's assessment reflects a market value of \$364,370 or \$116.23 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 information on four comparable sales improved with two-story dwellings with vinyl siding exteriors that range in size from 2,380 to 2,906 square feet of living area. The dwellings were constructed in 2002 and 2003. Each home has a basement with three having finished area ranging in size from 681 to 922 square feet, each comparable has central air conditioning, one comparable has a fireplace, the comparables have from two full and two ½ bathrooms to 4½ bathrooms and each has an attached garage ranging in size from 440 to 671 square feet of building area. Each comparable is located in the subject's subdivision with sites ranging in size from 10,454 to 13,503 square feet of land area. The sales occurred from June 2015 to July 2016 for prices ranging from \$296,000 to \$340,000 or from \$113.56 to \$127.79 per square foot of living area, including land. The board of review requested the assessment be sustained.

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 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 best evidence of market value to be comparable sales submitted by the board of review. The board of review comparables were relatively similar to the subject in style, age and features with the exception the comparable dwellings are smaller; three have fewer bathrooms; one has an unfinished basement and the remaining comparables have less finished basement area than the subject; two have larger garages than the subject; and one has a fireplace. Most important, each of the board of review comparables is located in the subject's subdivision. These comparables sold for prices ranging from \$296,000 to \$340,000 or from \$113.56 to \$127.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$364,370 or \$116.23 per square foot of living area, including land, which is above the overall price range, which is justified because the subject dwelling is slightly larger than the board of review comparables, but within the range on a square foot basis. Less weight was given

the appellant's comparable sales due to location. 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

AGENCY

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