



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

APPELLANT: Sam Bsaibes
DOCKET NO.: 16-04332.001-R-1
PARCEL NO.: 14-03-301-012

The parties of record before the Property Tax Appeal Board are Sam Bsaibes, the appellant(s); 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: \$ 35,187
IMPR.: \$122,228
TOTAL: \$157,415

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 brick dwelling containing 3,138 square feet of living area. The dwelling was constructed in 1986. Features of the home include a full unfinished basement, central air conditioning, 2 fireplaces (one working) and an 874 square foot garage. The property has a 40,871 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal.¹ In support of this argument, the appellant submitted information on three comparable properties, one of which sold proximate in time to the subject's assessment date of January 1, 2016. All three comparables will also be analyzed for equity. The comparables are located from .19 to .85 of a mile from the subject

¹ Based on the comparables submitted by both parties, the Board will analyze this appeal for both overvaluation and assessment inequity.

property. The parcels range in size from 40,757 to 41,022 square feet of land area and each parcel has been improved with a two-story dwelling of brick or wood siding exterior construction. The homes range in age from 26 to 35 years old and range in size from 2,996 to 3,784 square feet of living area. Each dwelling features an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 488 to 690 square feet of building area. The comparables have improvement assessments ranging from \$108,681 to \$142,846 or from \$36.28 to \$38.69 per square foot of living area and comparable #2 sold in May 2015 for \$475,000 or \$150.45 per square foot of living area, including land.

As part of a brief submitted by the appellant with the appeal, he noted that the 2016 assessment of the subject property is 5% higher than the 2015 tax year assessment and that the 2015 tax year assessment was 12% higher than the 2014 tax year assessment. The appellant also claims the value of the subject property is negatively affected by the dumping of dirt on an adjacent parcel and possibly the future quality of well water (Exhibits 3 and 4). Also as part of the brief, the appellant identified the parcel numbers of two properties located on the same street as the subject property and asserted these properties "have been on the market for sale for over 13 months." The appellant provided no listing sheets with asking prices or data to support the assertion the properties were being marketed for sale; the only data concerning these two properties provided were the 2016 total assessments of each property and a calculation of the "implied market value[s]" of \$529,990 and \$488,450, respectively.

Based on this evidence, the appellant requested the total assessment be reduced to \$146,515 or a market value of \$439,589 or \$140.09 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,415. The subject's assessment reflects a market value of \$474,714 or \$151.28 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 equity comparables that also included sales data for each of the properties, where board of review comparable #1 is the same property as appellant's comparable #2. The four comparables are located within .52 of a mile from the subject and consist of parcels ranging in size from 40,554 to 57,829 square feet of land area. Each parcel is improved with a two-story dwelling of wood siding or brick and wood siding exterior construction. The dwellings range in age from 22 to 27 years old and range in size from 2,864 to 3,455 square feet of living area. Each home features an unfinished basement, central air conditioning, one or four fireplaces and a garage ranging in size from 488 to 986 square feet of building area. The comparables have improvement assessments ranging from \$120,277 to \$156,839 or from \$38.69 to \$45.39 per square foot of living area. These comparables also sold between October 2014 and June 2015 for prices ranging from \$459,900 to \$575,000 or from \$150.51 to \$166.43 per square foot of living area, including land.

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

The appellant submitted rebuttal evidence reporting sales of the two properties cited in his brief. The appellant reported each property sold in May 2017 for prices of \$455,000 and \$492,500. As part of the rebuttal the appellant also reported the 2017 assessments of each of these properties with their respective implied market values of \$503,970 and \$546,828, respectively.

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 based on overvaluation is not warranted.

Initially, the Board finds the appellant submitted no substantive evidence to support the claim that the dirt on the adjacent parcel has or will negatively affect the subject property's value.

The Board further finds the best evidence of market value in the record to be the board of review comparables and appellant's comparable #2, which is the same property as board of review comparable #1. These four comparables were very similar to the subject in location, size, style, age and features. The properties sold between October 2014 and June 2015 for prices ranging from \$459,900 to \$575,000 or from \$150.51 to \$166.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$474,714 or \$151.28 per square foot of living area, including land, which is within the range of the comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

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 based on inequity is not warranted.

The parties submitted a total of seven equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #3 based on its more distant location from the subject property.

The Board finds appellant's comparables #1 and #2 along with the four board of review comparables, where there is one common property are each similar to the subject in location, style, construction, age, dwelling size and/or features. These comparables had improvement assessments that ranged from \$37.75 to \$45.39 per square foot of living area. The subject's improvement assessment of \$38.95 per square foot of living area falls within the range established by the best comparables in this 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.

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 21, 2020



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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