



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

APPELLANT: Alex Nejad  
DOCKET NO.: 16-04854.001-R-1  
PARCEL NO.: 15-08-213-003

The parties of record before the Property Tax Appeal Board are Alex Nejad, the appellant, by Jessica Hill-Magiera, Attorney at Law, 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 **a reduction** 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:** \$26,734  
**IMPR.:** \$115,973  
**TOTAL:** \$142,707

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 of wood siding exterior construction with 2,968 square feet of living area. The dwelling was constructed in 1988. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 420 square foot garage. The property has an 11,453 square foot site and is located in Vernon Hills, Vernon 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 located from .42 to .85 of a mile from the subject property. The comparable parcels range in size from 9,100 to 14,715 square feet of land area and each has been improved with a two-story dwelling of wood siding exterior construction. The homes were built from 1989 to 1993 and range in size from 2,677 to 2,916 square feet of living area. Each comparable has a full or partial basement, one of which has finished area, central air conditioning and a garage ranging in size from 420 to 440 square feet of

building area. Four of the comparables each have a fireplace. The comparables sold between January 2015 and May 2016 for prices ranging from \$328,000 to \$405,000 or from \$121.39 to \$146.06 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment of \$137,394 reflecting a market value of \$412,223 or \$138.89 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 \$155,054. The subject's assessment reflects a market value of \$467,593 or \$157.54 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 along with applicable property record cards.<sup>1</sup> The comparables are located from .037 to .431 of a mile from the subject property. The parcels range in size from 9,100 to 14,988 square feet of land area and each is improved with a two-story dwelling of wood siding exterior construction. The dwellings were built in either 1989 or 1994 and each dwelling contains 2,968 square feet of living area with either a full or partial basement with finished area; based on the property record card comparable #3 has a full basement with over 1,000 square feet of finished area. Each home features central air conditioning, a fireplace and a 420 square foot garage. The comparables sold from January 2015 to June 2016 for prices ranging from \$450,500 to \$480,000 or from \$151.79 to \$161.73 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's estimated market value based on its assessment.

In rebuttal, the appellant argued that both parties' nine comparable sales data support a reduction in 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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 and to the board of review comparables as each of these five dwellings have finished basement area which is superior to the subject's unfinished basement.

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<sup>1</sup> Based on the property record card data, the basement size and basement finished area as recorded on the card is not properly set forth in the board of review's grid analysis for its comparable #3. Due to the evidence in the record, the Board finds this error does not prevent a determination of the correct assessment in this matter.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, #4 and #5. These most similar comparables which feature unfinished basements like the subject property sold between January 2015 and March 2016 for prices ranging from \$345,000 to \$405,000 or from \$128.88 to \$146.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$467,593 or \$157.54 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. The Board has closely examined the best comparables in the record and finds that the subject is most similar to appellant's comparable #2, except that the comparable dwelling is newer than the subject. Based on this evidence, the Board finds a reduction in the subject's assessment is 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:

August 18, 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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COUNTY

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