



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

APPELLANT: Bassem Kardoush  
DOCKET NO.: 16-04917.001-R-1  
PARCEL NO.: 08-32-202-017

The parties of record before the Property Tax Appeal Board are Bassem Kardoush, the appellant, by attorney Jessica Hill-Magiera 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:** \$4,233  
**IMPR.:** \$13,297  
**TOTAL:** \$17,530

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 with a wood siding exterior containing 1,680 square feet of living area. The dwelling was constructed in 1953. Features of the property include a crawl space foundation, two bathrooms and a detached garage with 440 square feet of building area. The property has a 9,209 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with one-story dwellings that range in size from 1,440 to 1,620 square feet of living area. The dwellings were built in 1950 and 1961. Each comparable has a basement and two bathrooms. Two comparables have garages with 528 and 400 square feet of building area, respectively. These properties have sites ranging in size from 5,822 to 6,209 square feet of land area and are located within 1.36 miles of the subject property. The sales occurred from November 2014 to November 2015 for prices

ranging from \$30,000 to \$55,200 or from \$20.83 to \$37.91 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$14,277.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,124. The subject's assessment reflects a market value of \$90,844 or \$54.07 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 one, one-story dwelling; one split-level style dwelling; and two, 1.5-story dwellings that range in size from 1,728 to 1,884 square feet of living area. The homes were built from 1950 to 1967. Three comparables have basements and three comparables have garages ranging in size from 320 to 504 square feet of building area. Two comparables each have two bathrooms while one comparable has two full bathrooms and two half bathrooms. Their sites range in size from 6,455 to 8,679 square feet of land area and are located within .919 miles of the subject property. The sales occurred from April 2014 to October 2016 for prices ranging from \$75,000 to \$95,000 or from \$41.62 to \$54.98 per square foot of living area, including land. Based on this evidence the board of review requested the assessment be sustained.

In rebuttal the appellant's counsel argued board of review sales #1, #3 and #4 differed from the subject in style and were not comparable. Counsel also argued that board of review comparable #2 sold in 2014 and occurred too remote in time to establish market value as of the assessment date.

### **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 Board finds the best evidence of market value to be the appellant's comparable sales and board of review sale #2. Each comparable is improved with a one-story home with the primary difference being each has a full or partial unfinished basement while the subject has a crawl space foundation. These most similar comparables sold for prices ranging from \$30,000 to \$75,000 or from \$20.83 to \$41.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$90,844 or \$54.07 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Less weight was given board of review comparable sales #1, #3 and #4 due to differences from the subject in style. Based on this evidence the Board finds a reduction in the subject's assessment is appropriate.

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.

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Chairman



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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: December 23, 2019



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Bassem Kardoush, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085