



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

APPELLANT: Bassem Kardoush
DOCKET NO.: 16-04929.001-R-1
PARCEL NO.: 08-16-309-016

The parties of record before the Property Tax Appeal Board are Bassem Kardoush, 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 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: \$ 4,629
IMPR.: \$31,829
TOTAL: \$36,458

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 2,184 square feet of living area. The dwelling was constructed in 1937. Features of the home include an unfinished basement and a 360 square foot garage. The property has a 5,594 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 seven comparable sales located from .31 of a mile to 1.38 miles from the subject property. The comparable parcels range in size from 4,852 to 9,983 square feet of land area and have each been improved with a two-story dwelling of brick, aluminum or wood siding exterior construction. The homes were built between 1923 and 1950 and range in size from 1,920 to 2,586 square feet of living area. Each comparable has an unfinished basement, two comparables each have a fireplace and each comparable has a garage

ranging in size from 216 to 441 square feet of building area. The comparables sold between January 2015 and June 2016 for prices ranging from \$42,500 to \$96,087 or from \$20.59 to \$46.03 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,458. The subject's assessment reflects a market value of \$109,946 or \$50.34 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 response to the appeal, the board of review reported that the subject property was recently purchased in May 2017 for \$125,000. A copy of the applicable PTAX-203 Illinois Real Estate Transfer Declaration depicts the property was advertised prior to the sale.

In further support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within .52 of a mile of the subject property. The comparable parcels range in size from 5,611 to 9,235 square feet of land area and have each been improved with a two-story dwelling of brick or wood siding exterior construction. The homes were built between 1927 and 1945 and range in size from 2,002 to 2,216 square feet of living area. Each comparable has an unfinished basement, two comparables each have a fireplace and two of the comparables have garages of 440 and 400 square feet of building area, respectively. The comparables sold between November 2015 and May 2017 for prices ranging from \$106,000 to \$183,000 or from \$52.95 to \$84.92 per square foot of living area, including land.

In written rebuttal, counsel for the appellant acknowledges that the subject property sold in May 2017, but notes this date is 17 months after the lien date at issue of January 1, 2016. The appellant also contends that board of review sales #1 and #3 are dissimilar properties when compared to the subject since neither comparable has a garage amenity like the subject property. Additionally, board of review sale #3 occurred in May 2017, a date remote in time to the lien date at issue.

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 parties submitted a total of eleven comparable sales along with the May 2017 sale of the subject property to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the comparables presented by the appellant which were most distant in location from the subject which are sales #1, #2, #4, #5 and #6. The Board has also

given reduced weight to board of review comparables # 1 and #3 which each lack a garage amenity which is a feature of the subject property.

The Board finds the best evidence of market value to be appellant's comparable sales #3 and #7 along with board of review comparable sales #2 and #4. These comparables present varying degrees of similarity to the subject property in location, age, design and features. These most similar comparables sold between September 2015 and August 2016 for prices ranging from \$80,100 to \$132,000 or from \$34.06 to \$59.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$109,946 or \$50.34 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well-supported by the May 2017 sale of the subject property for \$125,000. 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: February 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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