



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

APPELLANT: Bassem Kardoush  
DOCKET NO.: 16-04931.001-R-1  
PARCEL NO.: 08-16-103-020

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:** \$ 6,380  
**IMPR.:** \$39,442  
**TOTAL:** \$45,822

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 brick exterior construction with 2,560 square feet of living area. The dwelling was constructed in 1964. Features of the home include a full unfinished basement. The property has a 6,087 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 located from .11 to .90 of a mile from the subject property. The comparable parcels range in size from 6,540 to 7,577 square feet of land area and have each been improved with a 2.0 or a 2.1-story dwelling of brick exterior construction. The homes were built in 1958 or 1960 and range in size from 2,436 to 3,024 square feet of living area. Each comparable has an unfinished basement and two comparables each have a garage of 460 or 672 square feet of building area, respectively. The comparables

sold between February 2015 and July 2016 for prices ranging from \$77,351 to \$146,500 or from \$30.42 to \$48.45 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 \$45,822. The subject's assessment reflects a market value of \$138,185 or \$53.98 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 located within a mile of the subject where board of review comparable #3 is the same property as appellant's comparable #1, although the parties disagree on the exact date of sale and price paid.<sup>1</sup> The four comparable parcels range in size from 5,750 to 7,577 square feet of land area and have each been improved with a two-story dwelling of brick exterior construction. The homes were built between 1958 and 1969 and contain either 2,436 or 2,520 square feet of living area. Each comparable has an unfinished basement, two comparables each have central air conditioning and three of the comparables have garages ranging in size from 460 to 598 square feet of building area. The comparables sold between September 2015 and July 2017 for prices ranging from \$102,000 to \$182,000 or from \$41.67 to \$74.71 per square foot of living area, including land.

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

In written rebuttal, counsel for the appellant argued that board of review sales #1 and #4 occurred in 2017, dates 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 six comparable sales, with one common property presented by both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 which was described as a 2.1-story dwelling as compared to the subject two-story dwelling. The Board has also given reduced weight to board of review comparables #1 and #4 which sold in 2017, dates most remote in time to the lien date at issue of January 1, 2016.

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<sup>1</sup> Appellant reported a sale in October 2015 for \$106,889 and the board of review reported the sale occurred in September 2015 for a sale price of \$102,000.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 along with board of review comparable sales #2 and #3, where there is one common property presented by both parties. 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 \$102,000 to \$159,000 or from \$41.87 to \$63.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$138,185 or \$53.98 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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.

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Chairman



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Member



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Member



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Member



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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



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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

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APPELLANT

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COUNTY

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