



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

APPELLANT: Bassem Kardoush
DOCKET NO.: 16-04955.001-R-1
PARCEL NO.: 04-21-201-004

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: \$4,788
IMPR.: \$25,716
TOTAL: \$30,504

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 duplex¹ of brick exterior construction with 1,764 square feet of living area. The dwelling was constructed in 1961. Features of the dwelling include a full unfinished basement and a 910 square foot garage. The property has a 12,000 square foot site and is located in Zion 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 .26 of a mile to 1.05 miles from the subject property. The comparables have sites ranging in size from 7,250 to 13,125 square feet of land area. The comparables consist of one-story dwellings of brick or wood siding exterior construction ranging in size from 1,920 to 2,032 square feet of living area that were constructed from 1962 to 1966. The appellant did not disclose if the comparables had

¹ Descriptive details about the subject property were drawn from the property record card evidence submitted by the board of review.

central air conditioning. Each comparable has a full unfinished basement and four comparables each have a garage containing 480 or 528 square feet of building area. The comparables sold from September 2014 to June 2016 for prices ranging from \$55,000 to \$85,000 or from \$27.90 to \$43.13 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 \$30,504. The subject's assessment reflects a market value of \$91,990 or \$52.15 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 .885 of a mile of the subject property. The comparables have sites ranging in size from 8,823 to 20,600 square feet of land area. The comparables consist of one-story single-family dwellings of brick or vinyl siding exterior construction that range in size from 1,502 to 1,704 square feet of living area. The dwellings were constructed from 1956 to 1963. Each comparable has a partial or a full unfinished basement; two comparables have central air conditioning; three comparables each have one or two fireplaces; and each comparable has a garage ranging in size from 286 to 560 square feet of building area. Comparables #3 and #4 have additional 576 and 768 square foot detached garages. These properties sold from September 2014 to April 2016 for prices ranging from \$87,000 to \$110,000 or from \$54.85 to \$73.24 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 contends that the board of review comparables are not comparable as they are single family homes versus the subject's duplex style.² In a rebuttal grid analysis, counsel reiterated the three best comparable sales in the record and contended the subject's assessment should be reduced.

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 nine suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #2 because it lacks a garage unlike the subject. The Board finds the appellant's comparables #3 and #5 along with board of review comparable #4 sold in 2014 which are less proximate in time to the assessment date at issue and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. Lastly, the

² The Board finds the appellant's evidence in this record is unclear as to whether the appellant's comparables are single family or duplex designs.

Board gave reduced weight to the board of review comparable #3 for its larger lot size when compared to the subject's lot size.

The Board finds the best evidence of market value to be appellant's comparables #1 and #4 along with comparables #1 and #2 submitted by the board of review. These four comparables are similar to the subject in location, dwelling size, age and features. These comparables sold from June 2015 to April 2016 for prices ranging from \$74,000 to \$110,000 or from \$37.54 to \$68.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$91,990 or \$52.15 per square foot of living area, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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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