



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

APPELLANT: Farhad Nikanjam  
DOCKET NO.: 16-05117.001-R-1  
PARCEL NO.: 16-27-308-001

The parties of record before the Property Tax Appeal Board are Farhad Nikanjam, the appellant, by attorney Chris D. Sarris, of Steven B. Pearlman & Associates in Chicago; 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:** \$37,072  
**IMPR.:** \$54,685  
**TOTAL:** \$91,757

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 2,474 square feet of living area. The dwelling was constructed in 1951 with an effective age of 1983. Features of the home include a crawl space foundation, central air conditioning and a 348 square foot garage. The property has an 8,673 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant's appeal is based on overvaluation and improvement assessment inequity. In support of the overvaluation argument, the appellant completed Section IV – Recent Sale Data of the appeal petition reporting that the parties to the transaction were not related, the property was

sold by a realtor, and was advertised for sale for 8 months.<sup>1</sup> The appellant's counsel reported that the subject was purchased via foreclosure. The appellant also provided a copy of the Listing and Property History Report, the Multiple Listing Service (MLS) sheet and the interior photographs of the subject property.

In support of the assessment inequity argument, the appellant submitted information on three equity comparables located within .2 of a mile of the subject and within the same neighborhood code as the subject. The comparables consist of two-story dwellings ranging in size from 2,052 to 2,536 square feet of living area that were built from 1956 to 1962. Comparable #1 has an effective age of 1986. One comparable has a partial basement with finished area, one comparable has a slab foundation and one comparable has a crawl space foundation. Two comparables have central air conditioning and one comparable has a garage with 484 square feet of living area. The comparables have improvement assessments ranging from \$69,015 to \$89,380 or from \$28.58 to \$35.24 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$135,688. The subject's assessment reflects an estimated market value of \$409,192 or \$165.40 per square foot of living area, including land, when applying Lake County's 2016 three-year average median level of assessment of 33.16%. The subject property has an improvement assessment of \$98,616 or \$39.86 per square of living area.

In response to the appeal, the board of review submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration pertaining to the sale of the subject property disclosing a purchase price of \$275,000 in May 2015.

In support of the subject's assessment, the board of review submitted information on four comparable sales and four assessment equity comparables located within three blocks of the subject. The comparable sales are improved with two-story dwellings of wood siding or brick exterior construction ranging in size from 2,115 to 2,626 square feet of living area and were built from 1958 to 1965. The comparables each have a basement, with two having finished area; central air conditioning; and a garage ranging in size from 440 to 594 square feet of building area. Two comparables each have one fireplace. The dwellings are situated on sites that range in size from 11,804 to 15,847 square feet of land area. The comparables sold from April 2014 to March 2017 for prices ranging from \$373,000 to \$580,000 or from \$147.78 to \$220.87 per square foot of living area, including land.

The four equity comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 2,106 to 2,161 square feet of living area and were built in 1961 and 1962. The comparables each have a basement, with two having finished area; central air conditioning; and a garage ranging in size from 540 to 675 square feet of building area. One comparable has a fireplace. The comparables have improvement assessments ranging

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<sup>1</sup> The appellant disclosed in Section IV of the petition that the subject sold for \$275,299 in June 2016. The Board finds the best evidence of the subject's sale transaction was the PTAX-203 Real Estate Transfer Declaration submitted by the board of review which discloses a purchase price of \$275,000 in May 2015.

from \$85,820 to \$93,999 or from \$40.58 to \$43.50 per square foot of living area. Based on this evidence, the board of review requested confirmation of 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 Board finds the best evidence of market value to be the purchase of the subject property in May 2015 for a price of \$275,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market for eight months. In further support of the transaction the appellant submitted a copy of the MLS listing sheet pertaining to the sale of the subject. The Board finds the purchase price of \$275,000 is below the market value reflected by the assessment of \$409,192. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The Board also finds the board of review comparable sales have superior basement foundations when compared to the subject's crawl space foundation and they sold less proximate in time to the January 1, 2016 assessment date as the sale date of the subject. Based on this record, the Board finds a reduction in the subject's assessment commensurate to the appellant's request is warranted.

The appellant also argued assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The record contains seven assessment comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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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