



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

APPELLANT: Nazir Mirza
DOCKET NO.: 17-01690.001-R-1
PARCEL NO.: 06-22-201-016

The parties of record before the Property Tax Appeal Board are Nazir Mirza, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$16,797
IMPR.: \$61,783
TOTAL: \$78,580

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 2017 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 vinyl siding exterior construction with 1,918 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a two-car garage with 440 square feet of building area. The property has a 8,500 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted Multiple Listing Service (MLS) sheets for comparables #1, #3, #6 and #7 along with information on seven comparable sales located within 0.61 of a mile from the subject property. The comparables were improved with two-story dwellings with vinyl siding exterior construction that ranged in size from 1,770 to 2,177 square feet of living area. The dwellings were constructed from 1992 to 1998. The site sizes ranged from 7,350 to 11,330 square feet of

land area. Each comparable has a basement with four comparables having finished area, central air conditioning, five comparables have one fireplace and a garage ranging in size from 400 to 642 square feet of building area. The comparables sold from February 2015 to May 2017 for prices ranging from \$189,900 to \$255,000 or from \$107.29 to \$122.79 per square foot of living area, land included.¹ Based on this evidence, the appellant requested that the assessment be reduced to \$72,877.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,580. The subject's assessment reflects a market value of \$237,044 or \$123.59 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% 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 0.439 miles from the subject property. The comparables are improved with two-story dwellings of vinyl siding exterior construction that ranged in size from 1,770 to 2,170 square feet of living area. The dwellings were constructed from 1993 to 1995. Each comparable has a basement with two comparables having finished area, central air conditioning, three comparables have a fireplace and each comparable has a garage ranging in size from 400 to 642 square feet of building area. The comparables sold from September 2015 to April 2017 for prices ranging from \$235,000 to \$270,000 or from \$121.64 to \$138.42 per square foot of living area, land included. Based on this evidence, the board of review requested that the assessment be confirmed.

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/did not meet this burden of proof and a reduction in the subject's assessment is/is not warranted.

The parties submitted 11 comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #3, #4 and #7 along with the board of review's comparables ##1 and #3 based on the lack of a finished basement when compared to the subject's finished basement.

The Board finds the best evidence of market value to be appellant's comparables #1, #2, #5 and #6 along with the board of review's comparables #2 and #4. These comparables have varying degrees of similarity when compared to the subject in location, site size, design, dwelling size, age and features. These most similar comparables sold for prices ranging from \$189,900 to \$255,000 or from \$107.29 to \$138.42 per square foot of living area, including land. The

¹¹ The grid analysis submitted by the appellant indicates that comparable #1 sold in February 2015, but the MLS sheet discloses that the property sold in April 2016.

subject's assessment reflects a market value of \$237,044 or \$123.59 per square foot of living area, including land, which falls 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.



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: July 21, 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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