



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

APPELLANT: Tayyab Rahman
DOCKET NO.: 17-02289.001-R-1
PARCEL NO.: 14-23-101-001

The parties of record before the Property Tax Appeal Board are Tayyab Rahman, 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 **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: \$43,073
IMPR.: \$181,308
TOTAL: \$224,381

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 is improved with a two-story brick single-family dwelling built in 2001. The dwelling contains 3,914 square feet of living area. Features of the home include 3.5 bathrooms, a full unfinished basement, central air-conditioning, a fireplace, and a 785-square foot attached garage. The dwelling is situated on a 48,725 square foot site, 7,671 square feet of which has a wetlands designation, and is located in Kildeer, Ela Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on four comparable sales located within .50 of a mile of the subject and having the same neighborhood code as the subject. The comparables consist of two-story frame single-family dwellings situated on sites ranging from 43,953 to 52,759 square feet of land area. The dwellings were built in 1988 or 2000 and range in size from 3,470 to 3,732 square feet of living area. The comparables each have an unfinished basement, central air conditioning and a

704 or 720 square foot garage. Three of the comparables each have one fireplace. Three comparables have 3.5 bathrooms; and one comparable has 2.5 bathrooms. The comparables sold from January 2016 to May 2017 for prices ranging from \$586,500 to \$610,000 or from \$162.11 to \$170.31 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$673,143 or \$171.98 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$239,219. The subject's assessment reflects a market value of approximately \$721,626 or \$184.37 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 seven comparable sales located from .272 of a mile to 1.214 miles from the subject, none of which have the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of brick or frame construction situated on sites containing 19,457 to 157,613 square feet of land area. The homes were built from 1998 to 2003 and range in size from 3,899 to 4,424 square feet of living area. The dwellings have full basements, three of which have 900 to 1,295 square feet of finished area according to the property record cards submitted by the board of review. The dwellings also feature central air-conditioning, one or two fireplaces, and garages ranging in size from 682 to 992 square feet of building area. The comparables have 3.5 to 5.5 bathrooms. The comparables sold from April 2016 to August 2018 for prices ranging from \$745,000 to \$903,000 or from \$177.44 to \$213.63 per square foot of living area, land included. Based on the foregoing 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 parties submitted a total of eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the board of review comparables, none of which are located in the same neighborhood as the subject, and which differ from the subject property in lot sizes, basement finish, and/or bathroom count. Further, the sale of comparable #3, which occurred 20 months after the January 1, 2017 assessment date at issue, may not be reflective of market value as of that date, and comparables #6 and #7 are located over one mile from the subject property.

The Board finds that appellant's comparables are the best comparables submitted in the record as they are located in the same neighborhood as the subject and are similar to the subject in size, design, and most features. These comparables sold from January 2016 to May 2017 for prices

ranging from \$586,500 to \$610,000 or from \$162.11 to \$170.31 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$721,626 or \$184.37 per square foot of living area, land included, which is well above the range established by the best comparable sales in the record. After making adjustments to the comparables for differences from the subject in exterior finish and/or age, the Board finds a reduction in the subject's assessment commensurate with appellant's request is 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: May 26, 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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