



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

APPELLANT: Khan Shams  
DOCKET NO.: 17-02468.001-R-1  
PARCEL NO.: 15-30-301-003

The parties of record before the Property Tax Appeal Board are Khan Shams, 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:** \$33,480  
**IMPR.:** \$145,316  
**TOTAL:** \$178,796

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 brick exterior construction with approximately 3,100 square feet of living area.<sup>1</sup> The dwelling was constructed in 1979. Features of the home include a basement with finished area, central air conditioning, two fireplaces and an attached 1,025 square foot garage. The property has a 40,511 square foot site and is located in Long Grove, Vernon Township, Lake County.

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<sup>1</sup> The appellant contends a 280 square foot addition (sunroom) is neither heated nor cooled and should be assessed as an enclosed porch rather than part of the subject's gross living area; the change in treatment would result in the dwelling containing 2,820 square feet of living area. On this record, the Board finds this size discrepancy does not prohibit a determination of the correct assessment.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a brief, a Multiple Listing Service (MLS) data sheet concerning the 2015 sale of the subject along with information on three comparable sales.

In the brief, counsel for the appellant contends the subject property has been overvalued based on its 2015 purchase price of \$490,000 contending the sale was an arm's length transaction. Counsel argues the assessment should reflect the purchase price plus the applicable equalization factor of 1.0443 in the township for tax year 2017 for a value of \$511,707 or an assessment of \$170,552 at the statutory level of assessment of 33.33%. The brief also argues the dwelling has 2.2 bathrooms, not 3.1 bathrooms as recorded by the assessing officials and, as addressed in Footnote 1, the sunroom reportedly is misclassified as living area when it does not have heating and cooling. The MLS data sheet also depicts 2.2 bathrooms in the subject dwelling but does not address the HVAC, if any, for the sunroom.

As set forth in the grid analysis, the comparable sales are located within .77 of a mile from the subject. The comparable properties and the subject share the same neighborhood code as assigned by the assessor. The comparable parcels range in size from 40,166 to 46,609 square feet of land area and have been improved with consist of two-story dwellings of brick exterior construction which were built between 1980 and 1988. The homes range in size from 2,980 to 3,548 square feet of living area. Features of the homes include unfinished basements, central air conditioning, one or two fireplaces and an attached garage ranging in size from 600 to 720 square feet of building area. The comparables sold from March to May 2017 for prices ranging from \$477,500 to \$650,000 or from \$160.23 to \$188.57 per square foot of living area, including land.

Based on this evidence and argument, the appellant requested a total assessment of \$170,555 which would reflect a market value of \$511,716 or \$165.07 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$178,796. The subject's assessment reflects a market value of \$539,354 or \$173.99 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 eight comparable sales where comparables #7 and #8 are the same properties as appellant's comparables #2 and #3. The comparable sales are located within .76 of a mile from the subject. Three of the comparable properties and the subject share the same neighborhood code as assigned by the assessor. The parcels range from 39,640 to 80,586 square feet of land area which have each been improved with two-story dwellings of brick or wood siding exterior construction. The dwellings were built between 1979 and 1989. The homes range in size from 2,902 to 3,548 square feet of living area. Features of the homes include finished basements, central air conditioning, one or two fireplaces and an attached garage ranging in size from 528 to 1,056 square feet of building area. The comparables sold from July 2016 to August 2018 for prices ranging from \$590,000 to \$702,000 or from \$172.36 to \$231.91 per square foot of living area, including land.

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

As to the appellant's limited data concerning the 2015 purchase of the subject property, the Board finds the appellant did not complete Section IV – Recent Sale Data of the petition nor submit the required documentation to argue overvaluation based on the recent purchase price. The Board will not further address the subject's 2015 purchase price.

As to the comparable sales argument, the parties submitted a total of nine comparable properties, with two common sales submitted by both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #2 through #6 which are each located in a different neighborhood code than the subject property and which each have substantially larger parcels than the subject property.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #1, #7 and #8, where there are two common properties presented. The comparables are each located in the same neighborhood code as the subject and are similar in age, design, exterior construction, size, foundation and/or most features. These four most similar comparables sold from July 2016 to May 2017 for prices ranging from \$477,500 to \$650,000 or from \$160.23 to \$209.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$539,354 or \$173.99 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.



Chairman



Member



Member



Member



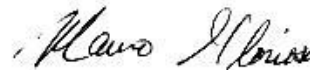
Member

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Khan Shams, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085