



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

APPELLANT: Ayoub Youshaei
DOCKET NO.: 17-03022.001-R-1
PARCEL NO.: 16-04-408-007

The parties of record before the Property Tax Appeal Board are Ayoub Youshaei, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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 **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: \$128,247
IMPR.: \$19,222
TOTAL: \$147,469

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 one-story dwelling of brick exterior construction with 2,062 square feet of living area. The dwelling was constructed in 1959. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 506 square foot garage. No site size was disclosed for the subject property, which is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.96 of a mile from the subject property. The comparables are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 1,759 to 2,600 square feet of living area. The homes were built in 1954 or 1957. Two of the comparables have basements, one with finished area and one comparable has a slab foundation. Each comparable has central air conditioning,

one fireplace and attached garages that range in size from 246 to 484 square feet of building area. The comparables sold from December 2014 to August 2017 for prices ranging from \$331,500 to \$425,000 or from \$163.46 to \$188.46 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$123,190.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,469. The subject's assessment reflects a market value of \$444,469 or \$215.74 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 argued the Property Tax Appeal Board's issued decision pertaining to the subject property for the prior 2015 tax year under Docket Number 15-03170.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision based on an agreement between the parties lowering the subject's assessment to \$133,320. The board of review argued the subject's 2017 assessment reflects the Property Tax Appeal Board's 2015 decision plus application of the 2016 and 2017 equalization factors of 1.0643 and 1.0393, respectively, as provided by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

The board of review also submitted information on seven comparable sales located within 0.56 of a mile from the subject property. The comparables are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 1,870 to 2,362 square feet of living area. The homes were built from 1956 to 1966. Six of the comparables have basements, one of which has finished area and one comparable has a slab foundation. Each comparable has central air conditioning, one or two fireplaces and attached garages that range in size from 460 to 529 square feet of building area. The comparables sold from January 2015 to July 2018 for prices ranging from \$415,000 to \$650,000 or from \$185.77 to \$286.10 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board further finds that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is not applicable to this appeal as the subject residence is not owner occupied. Therefore, no weight is given to the board of review argument related to Docket Number 15-03170.001-R-1 in which the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$133,320 based on an agreement by the parties.

The record contains nine comparables submitted by the parties to support their respective positions with one comparable being common. The Board give little weight to the appellant's comparable #1 and board of review #5 due to their finished basements which are considered superior to the subject's crawl space foundation. The Board also finds the appellant's comparable #3 to have minimal weight due to its larger dwelling size when compared to the subject property. The Board finds the best evidence of market value to be the appellant's comparable #2/board of review comparable #1 and board of review comparables #2, #3 and #6. These best comparables are similar to the subject in terms of location, age and dwelling size and sold from May 2016 to August 2017 for prices ranging from \$415,000 to \$650,000 or from \$185.77 to \$275.19 per square foot of living area, land included. The subject's assessment reflects a market value of \$444,854 or \$215.74 per square foot of living area, land included which fall within the ranges established by the best comparable sales in this record. After considering adjustments to the comparables for differences to the subject, 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

Ayoub Youshaei, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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