



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

APPELLANT: Salim Khamis
DOCKET NO.: 17-03855.001-R-1
PARCEL NO.: 07-09-203-004

The parties of record before the Property Tax Appeal Board are Salim Khamis, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$41,172
IMPR.: \$134,994
TOTAL: \$176,166

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 dwelling of wood siding and brick exterior construction with 3,851 square feet of living area. The dwelling was built in 2004. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 660 square feet of building area. The property has a 43,496 square foot site and is located in Grayslake, Warren 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 improved with two-story dwellings with wood siding that range in size from 3,306 to 4,074 square feet of living area. The dwellings were built from 2004 to 2009. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 420 to 1,064 square feet of building area. These properties are located within .62 miles of the subject property. The sales occurred from April 2016 to March 2017 for prices ranging from \$327,600 to \$475,000 or from \$89.98 to

\$116.59 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$147,533.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$176,166. The subject's assessment reflects a market value of \$531,421 or \$138.00 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 improved with two-story dwellings with brick or brick and wood siding exteriors ranging in size from 2,793 to 4,133 square feet of living area. The homes were built in 2005 and 2006. Each comparable has an unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 441 to 844 square feet of building area. The comparables have sites ranging in size from 40,010 to 41,747 square feet of land area and are located within approximately .45 miles from the subject property. The sales occurred from July 2015 to July 2017 for prices ranging from \$409,900 to \$616,500 or from \$146.76 to \$152.08 per square foot of living area, including land.

The board of review requested the assessment be sustained.

In rebuttal appellant's counsel indicated that board of review comparable #1 was acceptable. The appellant's counsel contends board of review comparables #2, #3 and #4 are not comparable due to the date of sale or differences from the subject dwelling in size.

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 parties submitted information on seven comparable sales in support of their respective positions. The comparables are similar to the subject in location, style, age and features. The appellant did not provide the size of the sites for his comparables which detracts from the weight that can be given these sales. Additionally, the sale prices for appellant's comparables #2 and #3 appear to be outliers in relation to the other sales in the record, especially in contrast to board of review sales #3 and #4 which are significantly smaller than these comparables but sold for higher prices than these properties. For these reasons the Board gives less weight to appellant's comparables #2 and #3. The Board gives less weight to board of review comparable #3 and #4 based on the fact these two comparables are not as similar to the subject in size as the remaining comparables. The Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparables #1 and #2 as these three comparables are most similar to the subject in size, age and location. These three comparables sold from July 2015 to June 2017 for prices ranging from \$475,000 to \$616,500 or from \$116.59 to \$150.07 per square foot

of living area, including land. The subject's assessment reflects a market value of \$531,421 or \$138.00 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported based on these sales. In conclusion 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: June 16, 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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