



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

APPELLANT: Roula Jajeh
DOCKET NO.: 18-00513.001-R-2
PARCEL NO.: 12-30-302-003

The parties of record before the Property Tax Appeal Board are Roula Jajeh, 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: \$160,688
IMPR.: \$464,279
TOTAL: \$624,967

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 2018 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 brick exterior construction containing 5,868 square feet of living area. The dwelling was built in 1997. Features of the home include a full basement that is partially finished, central air conditioning, three fireplaces and an attached garage with 1,122 square feet of building area. The property has a 54,926 square foot site and is located in Lake Forest, Shields 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 of brick or stucco exteriors that range in size from 5,235 to 6,330 square feet of living area. The dwellings were built from 1996 to 2004. Each home has a full basement that is partially finished, central air conditioning, three to six fireplaces, and one or two attached garages ranging in size from 905 to 1,196 square feet of building area. Each property has the same assessment

neighborhood code as the subject property with sites ranging in size from 40,511 to 60,859 square feet of land area and is located from .39 to .86 miles of the property under appeal. These properties sold from September 2016 to February 2017 for prices ranging from \$1,105,000 to \$1,647,000 or from \$211.08 to \$282.31 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$460,742.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$624,967. The subject's assessment reflects a market value of \$1,889,259 or \$321.96 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% 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 stone exteriors ranging in size from 5,834 to 6,827 square feet of living area. The homes were built from 2003 to 2015. Each comparable has a basement that is partially finished, central air conditioning, three to six fireplaces and one or two attached garages with total building area ranging in size from 880 to 1,196 square feet of building area. The comparables have sites ranging in size from 40,511 to 60,113 square feet of land area and are located from .178 to 1.48 miles from the subject property. Three comparables have the same assessment neighborhood code as the subject property. The sales occurred from October 2016 to November 2017 for prices ranging from \$1,647,000 to \$2,545,000 or from \$282.31 to \$449.01 per square foot of living area, including land. Board of review sale #1 is the same property as appellant's comparable #3.

The board of review requested confirmation of the 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.

The parties submitted information on six comparable sales in support of their respective positions with one comparable being common to both parties. The Board gives less weight to board of review comparable #3 due to its larger dwelling size with reference to the subject dwelling. The Board gives less weight to board of review sale #4 due to its newer age relative to the subject dwelling and more distant location from the subject than the remaining sales provided by the parties. The four remaining comparables are relatively similar to the subject in location, size, style, land area, and features. These home range in size from 5,235 to 6,320 square feet of living area and were built in 1996, 2003 and 2004, respectively. These four comparables sold from September 2016 to June 2017 for prices ranging from \$1,105,000 to \$2,000,000 or from \$201.11 to \$341.59 per square foot of living area, including land. The common comparable submitted by the parties sold in October 2016 for a price of \$1,647,000 or \$282.31 per square foot of living area, including land. Of the four best comparables, board of review comparable #2

sold most proximate in time to the assessment date for a price of \$2,000,000 or \$341.59 per square foot of living area, inclusive of the land. The subject's assessment reflects a market value of \$1,889,259 or \$321.96 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, especially considering the common sale and the comparable that sold most proximate in time to the assessment date. In conclusion the Board finds the assessment of the subject property as established by the board of review is correct 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: October 20, 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

Roula Jajeh, 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