



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

APPELLANT: Danish Ismail
DOCKET NO.: 18-03135.001-R-2
PARCEL NO.: 12-31-303-017

The parties of record before the Property Tax Appeal Board are Danish Ismail, the appellant, by Mary Kate Gorman, Attorney at Law 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: \$152,749
IMPR.: \$0
TOTAL: \$152,749

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 consists of a 44,431 square foot vacant lot that is located in Lake Forest, Shields Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that are located from .5 to .75 of a mile from the subject and within different neighborhood codes than the subject. The comparables range in size from 29,700 to 96,268 square feet of land area and have land assessments ranging from \$8,579 to \$124,926 or from \$.16 to \$1.78 per square foot of land area.

Based on this evidence the appellant requested that the subject's land assessment be reduced to \$7,109 or \$.16 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject property has a land assessment of \$152,749 or \$3.44 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables that are located from .07 to .113 of a mile from the subject and within the same neighborhood code as the subject. The comparables range in size from 45,302 to 60,548 square feet of land area and have land assessments ranging from \$153,407 to \$164,939 or from \$2.72 to \$3.39 per square foot of land area.

As to the appellant's comparables, the board of review contends that the properties are not located within the same neighborhood code as the subject. Furthermore, comparable #1 has a conservation right and easement granted, comparable #2 is residential excess land, comparable #3 is a residential vacant lot located along Deerpath Road adjacent to Route 41 and comparable #4 is a vacant residential lot with a retention pond.

Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 finds the best evidence of assessment equity to be the board of review's comparables that are located within the same subdivision as the subject. These comparables have land assessments ranging from \$153,407 to \$164,939 or from \$2.72 to \$3.39 per square foot of land area. The subject's land assessment of \$152,749 or \$3.44 per square foot of land area falls below the range established by the best comparables in this record on a total land assessment basis but slightly above the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their larger size, the Board finds the subject's slightly higher per square foot land assessment is supported. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's higher per square foot land assessment is justified given its smaller size. The Board gives less weight to the appellant's comparables due to their less proximate locations from the subject, as the comparables submitted by the board of review, and their dissimilar locational factors as described by the board of review. Based on the evidence in this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land assessment was inequitably assessed and 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: September 21, 2021



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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COUNTY

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