



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

APPELLANT: Forough Farborzi
DOCKET NO.: 19-00781.001-R-1
PARCEL NO.: 05-36-201-046

The parties of record before the Property Tax Appeal Board are Forough Farborzi, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman, 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: \$ 4,307
IMPR.: \$46,963
TOTAL: \$51,270

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 2019 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 condominium of frame exterior construction with 1,430 square feet of living area. The condominium was built in 2006 and features a full basement, central air conditioning, a fireplace and a 342 square foot attached garage. The property has an 11,570 square foot site and is located in Round Lake, Grant Township, Lake County.

In light of evidence presented, the appellant contends assessment inequity as the basis of the appeal concerning the improvement.¹ In support of this argument, the appellant submitted information on five equity comparables located in the same neighborhood code and development as the subject. The comparables consist of two-story condominium dwellings of frame exterior

¹ While the original appeal petition marked comparable sales, assessment equity and recent appraisal as the bases of this appeal, the subsequent evidence presented in support of the appeal was based only upon a claim of inequity.

construction that were built between 2006 and 2008. Each unit contains either 1,430 or 1,484 square feet of living area. None of the comparables have a basement. Each comparable has central air conditioning, a fireplace and a 342 square foot attached garage. The comparables have improvement assessment ranging from \$42,329 to \$43,652 or from \$29.42 to \$29.88 per square foot of living area.

Based on the foregoing evidence, the appellant requested a reduced improvement assessment of \$42,514 or \$29.73 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,270. The subject property has an improvement assessment of \$46,963 or \$32.84 per square foot of living area.

In response, the board of review submitted a memorandum and data gathered by the Grant Township Assessor's Office. The assessor noted that the subject is a 1,430 square foot Dunham Model Condo which has a 682 square foot basement. None of the appellant's comparable units have a basement.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on five equity comparables located in the same neighborhood code and development as the subject. The comparables consist of two-story condominium dwellings of frame exterior construction that were built in either 2006 or 2007. Each unit contains 1,430 square feet of living area and a full basement. Each comparable has central air conditioning, a fireplace and a 342 square foot attached garage. The comparables have improvement assessments of \$46,963 or \$32.84 per square foot of living area.

Based on this evidence and argument, 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 parties submitted a total of ten comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the appellant's five comparables, all of which lack a full basement which is a feature of the subject condominium.

The Board finds the best evidence of assessment equity to be the board of review comparables which are nearly identical to the subject in age and which are identical in dwelling size, foundation type and features to the subject condominium unit. These board of review

comparables had improvement assessments of \$46,963 or \$32.84 per square foot of living area. The subject's improvement assessment of \$46,963 or \$32.84 per square foot of living area is identical to the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement 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: July 20, 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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APPELLANT

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COUNTY

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