



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

APPELLANT: Imran Ulhaque
DOCKET NO.: 19-03757.001-R-1
PARCEL NO.: 06-01-308-105

The parties of record before the Property Tax Appeal Board are Imran Ulhaque, the appellant; 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: \$6,770
IMPR.: \$51,229
TOTAL: \$57,999

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 townhome of vinyl siding exterior construction with 1,806 square feet of living area.¹ The dwelling was constructed in 1996 and is approximately 23 years old. Features of the home include a full unfinished basement, central air conditioning, two bedrooms, a loft, 2½ bathrooms, a fireplace and a 400 square foot garage.² The property is located in Lindenhurst, Lake Villa Township, Lake County.

¹ The parties differ slightly as to the subject's dwelling size. The Board finds the best evidence of size is found in the property record card provided by the board of review, which included a schematic diagram and measurements of the subject dwelling.

² The parties differ as to the number of bedrooms in the subject dwelling. The appellant reported the subject has two bedrooms and a loft as shown in the photographic evidence and listing sheet provided, which was unrefuted by the board of review.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of vinyl siding exterior construction with 1,788 square feet of living area. Each dwelling is 24 years old and has a full basement with finished area, central air conditioning, three or four bedrooms, 2½ bathrooms, a fireplace and a 400 square foot garage. The appellant provided listing sheets of his comparables #1 through #3, which disclosed two of the dwellings each have a fourth bedroom located in the basement. The comparables have improvement assessments of \$50,245 and \$51,229 or \$27.82 and \$28.37 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$41,665.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,999. The subject property has an improvement assessment of \$51,229 or \$28.37 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject property. Board of review comparable #1 is the same property as the appellant's comparable #3. The comparables are improved with two-story townhomes of vinyl siding exterior construction with 1,806 square feet of living area, each built in 1996. The board of review reported that each comparable has a full unfinished basement, central air conditioning, three bedrooms, 2½ bathrooms, a fireplace and a 400 square foot garage. The comparables each have an improvement assessment of \$51,229 or \$28.37 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant critiqued the board of review comparables. The appellant asserted that board of review comparables #1 and #2 each have a finished basement, as reported in the attached listing sheets. The appellant contends the subject's assessment is excessive because all of the comparables have finished basements whereas the subject has an unfinished basement. The appellant requested a reduction in 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 record contains a total of eight suggested equity comparables for the Board's consideration, as one comparable was common to both parties. The Board gives less weight to the appellant's comparables, as well as board of review comparables #1 and #2, which includes the common comparable, as each has a finished basement when compared to the subject's unfinished basement. The Board finds the best evidence of assessment equity to be board of review

comparables #3, #4 and #5. These comparables are similar to the subject in location and identical to the subject in dwelling size, age and most features. These comparables each have an improvement assessment of \$51,229 or \$28.37 per square foot of living area. The subject's improvement assessment of \$51,229 or \$28.37 per square foot of living area is identical to and supported by the three best comparables in the record. Furthermore, neither party submitted comparables that were a loft design like the subject. 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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: December 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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