



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

APPELLANT: Sarfaraz Niazi  
DOCKET NO.: 19-03879.001-R-1  
PARCEL NO.: 16-32-413-010

The parties of record before the Property Tax Appeal Board are Sarfaraz Niazi, 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:** \$65,894  
**IMPR.:** \$211,932  
**TOTAL:** \$277,826

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 dwelling of brick exterior construction with 4,047 square feet of living area. The dwelling was built in 1997 and is approximately 22 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 733 square foot garage. The property has a 14,897 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

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 three equity comparables located within the same neighborhood code as the subject. The comparables are described as two-story dwellings of wood siding or brick exterior construction ranging in size from 4,786 to 5,014 square feet of living area. The dwellings range in age from 18 to 23 years old. The comparables have partial or full basements, two of which are partially finished. Each

comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 651 to 768 square feet of building area. The comparables have improvement assessments ranging from \$223,077 to \$239,200 or from \$44.49 to \$49.92 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$277,826. The subject property has an improvement assessment of \$211,932 or \$52.37 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 neighborhood code as the subject. The comparables are described as two-story dwellings of wood siding, brick, or brick and wood siding exterior construction ranging in size from 3,828 to 4,246 square feet of living area. The dwellings were constructed from 1995 to 1999. The comparables have full basements, with two having recreation rooms. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 693 to 791 square feet of building area. The comparables have improvement assessments ranging from \$201,664 to \$231,201 or from \$50.51 to \$54.45 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant 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 no reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration that are similar to the subject in location and age. The Board gave less weight to the appellant's comparables due to their larger dwelling sizes when compared to the subject. In addition, comparables #2 and #3 have finished basement area in contrast to the subject's unfinished basement. The Board also gave less weight to board of review comparables #1 and #5 which have basement recreation rooms unlike the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #3 and #4 which are more similar to the subject in dwelling size and features. These comparables have improvement assessments ranging from \$51.55 to \$53.85 per square foot of living area. The subject's improvement assessment of \$52.37 per square foot of living area is within the square foot range established by the best comparables in the record. Therefore, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not prove by clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's improvement 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: 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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COUNTY

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