



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

APPELLANT: Khosrow Dowlatshahi
DOCKET NO.: 19-03907.001-R-1
PARCEL NO.: 16-27-121-004

The parties of record before the Property Tax Appeal Board are Khosrow Dowlatshahi, 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: \$37,823
IMPR.: \$51,409
TOTAL: \$89,232

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 is improved with a split-level single-family dwelling of brick and wood siding exterior construction containing 1,110 square feet of above ground living area. The dwelling was built in 1953 and is approximately 66 years old. Features of the home include a lower level with 578 square feet of finished area and two bathrooms. The property has a 7,300 square foot site and is located in Highland Park, Moraine 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 four equity comparables improved with tri-level style single-family dwellings of brick or wood siding exterior construction ranging in size from 1,612 to 1,712 square feet of living area. The dwellings are 66 or 67 years old. Each property has a lower level with either 494 or 532 square feet of finished area, three comparables have central air conditioning, two comparables have one

fireplace, and each property has either 1½ or 2 bathrooms. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$62,311 to \$65,721 or from \$36.40 to \$39.45 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$42,790.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,232. The subject property has an improvement assessment of \$51,409 or \$46.31 per square foot of above ground living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with split-level dwellings of brick and wood siding exterior construction with either 1,102 or 1,110 square feet of above ground living area. The dwellings were built in 1952 or 1953 with comparable #3 having an effective age of 1975. Each comparable has a full lower level with 570 to 592 square feet of finished area, two comparables have central air conditioning, each property has from 1 to 2 bathrooms, and four comparables have detached garages ranging in size from 336 to 528 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$51,393 to \$60,236 or from \$46.64 to \$54.27 per square foot of above ground living area.

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 a reduction in the subject's assessment is not warranted.

The parties submitted nine comparables to support their respective positions. The Board gives less weight to the appellant's comparables as each is significantly larger than the subject dwelling and are of a slightly different style. The Board finds the best evidence of assessment equity to be the comparables submitted by the board of as these comparables are similar to the subject in size, style, and age. Two of the comparables have central air conditioning and four comparables have detached garages, features the subject does not have, suggesting that downward adjustments would be needed to make these comparables more equivalent to the subject property. Nevertheless, these comparables have improvement assessments that range from \$51,393 to \$60,236 or from \$46.64 to \$54.27 per square foot of above ground living area. The subject's improvement assessment \$51,409 or \$46.31 per square foot of above ground living area falls below the range established by the best comparables in this record on a per square foot basis, which is appropriate considering the differing features. 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: November 16, 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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