



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

APPELLANT: Ahsan Rahim
DOCKET NO.: 19-03909.001-R-1
PARCEL NO.: 16-07-102-043

The parties of record before the Property Tax Appeal Board are Ahsan Rahim, 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: \$174,874
IMPR.: \$267,612
TOTAL: \$442,486

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 5,438 square feet of living area. The dwelling was constructed in 1989 and is approximately 30 years old. Features of the home include a partial basement with recreation room, central air conditioning, two fireplaces, seven bathrooms, and an attached garage with 912 square feet of building area. The property has a 60,110 square foot site and is located in Lake Forest, 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 four equity comparables improved with two-story dwellings of brick exterior construction ranging in size from 4,765 to 5,406 square feet of living area. The dwellings range in age from 30 to 61 years old. Each property has a full or partial basement with two having finished area, central air

conditioning, one to three fireplaces, 3½ to 4½ bathrooms, and an attached garage ranging in size from 792 to 1,021 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$207,802 to \$241,527 or from \$41.52 to \$44.68 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$236,553.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$442,486. The subject property has an improvement assessment of \$267,612 or \$49.21 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 improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 5,255 to 6,166 square feet of living area. The dwellings were built from 1988 to 1991. Three comparables have basements with one having finished area, and two comparables appear to have slab foundations although the grid analysis provided by the board of review also reports basement area. Each property has central air conditioning, two or three fireplaces, 3½ or 4½ bathrooms, and an attached garage ranging in size from 832 to 892 square feet of building area. Comparables #1 and #2 also have inground swimming pools. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$232,989 to \$284,709 or from \$42.54 to \$46.62 per square foot of living area. Board of review comparable #4 is the same property as appellant's comparable #4. The board of review submission included as statement that the subject's assessment is above the range but supported based on its superior features such as finished basement area, more bathrooms and larger garage in relation to each comparable.

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 eight comparables to support their respective positions with one property being common to each party. The Board gives less weight to the appellant's comparables #2 and #3 due to differences from the subject dwelling in size. The Board gives less weight to appellant's comparable #1 as this property has a dwelling that is approximately 31 years older than the subject dwelling. The Board gives less weight to board of review comparable #1 due to its larger dwelling size in relation to the subject property. The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and board of review comparables #2 through #5 as these comparables are similar to the subject in dwelling size and age; this includes the common comparable. Each of these comparables have unfinished basements and/or slab foundations whereas the subject has 1,693 square feet of finished basement area; each

comparable has 3 or 4 fewer bathrooms than the subject property; and each comparable has a slightly smaller garage than the subject property. Due to these inferior amenities relative to the subject dwelling, upward adjustments appear to be needed to the comparables to make them more equivalent to the subject. Board of review comparable #2 has a swimming pool, a feature that the subject property does not have indicating that a downward adjustment may be needed to this comparable for this feature. These comparables have improvement assessments that range from \$232,989 to \$255,360 or from \$42.54 to \$46.62 per square foot of living area. The subject's improvement assessment of \$267,612 or \$49.21 per square foot of living area falls above the range established by the best comparables in this record but appears justified considering the dwelling's finished basement area and additional bathrooms.

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.

Based on this record the Board finds, after considering the differences in features between the comparables and the subject property, 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

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