



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

APPELLANT: Shon Naeymired
DOCKET NO.: 19-04060.001-R-1
PARCEL NO.: 15-18-103-005

The parties of record before the Property Tax Appeal Board are Shon Naeymired, the appellant, by attorney Joan Vasquez, of Property Tax Appeals, LLC in Palatine, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$52,223
IMPR.: \$156,089
TOTAL: \$208,312

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 frame exterior construction with 4,055 square feet of living area. The dwelling was constructed in 1999. Features include a basement with finished area, central air conditioning, a fireplace and a 644 square foot three-car garage. The subject property has a 29,940 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .94 of a mile from the subject. The comparables consist of two-story dwellings of brick exterior construction that were built from 1990 to 2002. The dwellings range in size from 3,797 to 4,982 square feet of living area and are situated on sites that range in size from 23,520 to 43,560 square feet of land area. The comparables have basements, with three having finished area. Other features of each

comparable include central air conditioning, one fireplace, and a three-car garage. The appellant submitted a Multiple Listing Service (MLS) sheet associated with each sale. The MLS sheet remarks for appellant's comparable #3 noted the subject is a "fabulous interior cul-de-sac lot with private views out of every window." The comparables sold from September 2018 to December 2019 for prices ranging from \$561,750 to \$640,000 or from \$112.76 to \$148.80 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$224,404. The subject's assessment reflects an estimated market value of \$682,286 or \$168.26 per square foot of living area, including land, when applying the 2019 three-year average median level of assessment for Lake County of 32.89%.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within the .79 of a mile from the subject. The comparables consist of two-story dwellings of brick or wood siding and brick exterior construction that were built from 1992 to 1999. The dwellings range in size from 4,406 to 4,865 square feet of living area that are situated on sites ranging in size from 33,100 to 46,890 square feet of land area. Each comparable has a basement, two of which have finished area, central air conditioning, two or four fireplaces and a garage ranging in size from 784 to 1,016 square feet of building area. The comparables sold from April 2018 to September 2020 for prices ranging from \$685,000 to \$850,000 or from \$145.12 to \$192.92 per square foot of living area, including land. The board of review also noted the subject benefits from its location at the end of a cul-de-sac with a view of a pond and appellant's comparable sale #1 was a foreclosure sale in need of "TLC". Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables #1 and #4 and to the board of review comparables due to their larger dwelling sizes and/or lot sizes when compared to the subject. In addition, board of review comparable #1 sold 19 months after the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be appellant's comparables #2 and #3 which overall are most similar to the subject in location, lot size, dwelling size, age and features. In addition, appellant's comparable #3 sits on a cul-de-sac lot similar to the subject. The two best comparables sold in May and December 2018 for prices of \$565,000 and \$630,000 or for \$148.80 and \$146.58 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$682,286 or \$168.26 per square foot of living area, including land, which falls above the two best comparable sales in this record both overall

price and price per square foot bases. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction in the subject's assessment commensurate to the appellant's request is warranted.

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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