



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

APPELLANT: Fereshteh Kazemi
DOCKET NO.: 19-04280.001-R-1
PARCEL NO.: 15-30-304-003

The parties of record before the Property Tax Appeal Board are Fereshteh Kazemi, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$42,502
IMPR.: \$292,727
TOTAL: \$335,229

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 brick dwelling with 6,861 square feet of living area. The dwelling was constructed in 1993. Features of the home include a full finished basement, central air conditioning, seven fireplaces, a gazebo, and a 1,033-square foot garage. The property has a 40,946 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on four comparable sales of properties located from .72 of a mile to 3.16 miles from the subject, none of which share the same neighborhood code as the subject. The dwellings were built from 1995 to 2004 and consist of two-story brick or frame single-family dwellings. The houses range in size from 6,903 to 7,880 square feet of living area and are situated on sites ranging in size from 87,120 to 130,680 square feet of land area. Features of the homes include full finished basements, central air-conditioning, two to five fireplaces, and a

garage ranging in size from 782 to 1,582 square feet of building area. Comparable #1 features an inground swimming pool. These comparables sold from June 2017 to July 2018 for prices ranging from \$960,000 to \$1,315,000 or from \$139.07 to \$183.58 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment of \$313,288, which reflects a market value of approximately \$939,958 or \$137.00 per square foot of living area, land included, at the statutory level of assessment

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$335,229. The subject's assessment reflects a market value of approximately \$1,019,243 or \$148.56 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a grid analysis containing information on the subject and three comparable sales. The properties are located within .45 of a mile from the subject and all have the same neighborhood code as the subject. The dwellings consist of two-story brick or brick and frame single-family dwellings situated on sites containing from 41,818 to 48,787 square feet of land area. The homes were built from 1984 to 2003 and range in size from 4,164 to 4,790 square feet of living area. The comparables each have a full basement with finished area, central air conditioning, two or three fireplaces, and a garage ranging in size from 966 to 1,020 square feet of building area. Comparable #1 features tennis court and comparable #3 has an inground swimming pool. The comparables sold from February to August 2018 for prices ranging from \$675,000 to \$840,000 or from \$162.10 to \$177.72 per square foot of living area, including land. Based on the foregoing 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The Board finds that none of the comparables submitted in this record are particularly similar to the subject as they differ from the subject in location, dwelling size, lot size, exterior features, and/or garage size, or their sales are dated relative to the January 1, 2019 assessment date at issue. Although the board of review's comparables are located in the same neighborhood code as the subject, they are approximately 30% to 40% smaller in dwelling size compared to the subject, while the appellant's comparables are more similar in dwelling size, they are not located in close proximity to the subject and have much larger lot sizes compared to the subject. Nonetheless, these are the comparables submitted for the Board's consideration.

The Board gives less weight to appellant's comparables #1 and #3 as their 2017 sales are dated relative to the January 1, 2019 assessment date at issue.

The Board finds that the remaining comparables, being appellant's comparables #2 and #4 and the board of review's three comparables, sold more proximate in time to the assessment date at issue. These comparables had varying degrees of similarity to the subject in age, design, and some features, although differ from the subject in location, dwelling size, garage size, and/or lot size, requiring adjustments to make them more equivalent to the subject. These comparables sold from February to August 2018 for prices ranging from \$675,000 to \$1,315,000 or from \$162.10 to \$183.58 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$1,019,243 or \$148.56 per square foot of living area, land included, which falls within the range established by the best comparables submitted on an overall basis, but below the range on a per square foot basis. After considering adjustments to the comparables for any differences from the subject in features such as lot size, dwelling size and garage size, the Board finds the subject's estimated market value as reflected by its assessment is supported 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: January 18, 2022



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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