



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

APPELLANT: Ahmet Alegoz
DOCKET NO.: 19-06120.001-R-1
PARCEL NO.: 14-22-201-040

The parties of record before the Property Tax Appeal Board are Ahmet Alegoz, 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: \$53,712
IMPR.: \$146,351
TOTAL: \$200,063

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 1-story dwelling of brick exterior construction with 3,189 square feet of living area. The dwelling was constructed in 1992 and is approximately 27 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached garage containing 1,008 square feet of building area. The property has a 74,553 square foot site¹ and is located in Kildeer, Ela 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 in the same neighborhood code as assigned by the township assessor to the

¹ The parties disagree on the exact size of the subject's site. However, the Board finds that this appeal being based on equity in improvement assessment, the subject's site size is not a relevant factor that the Board will be considering in its analysis.

subject property. The comparables are described as 1-story dwellings of brick or wood-siding exterior construction that range in size from 2,917 to 3,913 square feet of living area. The homes are either 27 or 29 years old and each comparable features a full or partial unfinished basement, one having a walkout. Each comparable also has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 675 to 852 square feet of building area. The comparables have improvement assessments that range from \$126,464 to \$169,736 or from \$40.77 to \$43.38 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$135,638 or \$45.53 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$200,063. The subject property has an improvement assessment of \$146,351 or \$45.89 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code as assigned by the township assessor to the subject property. The comparables consist of 1-story dwellings with brick or wood-siding exteriors that range in size from 2,992 to 3,523 square feet of living area. The homes were built from 1993 to 1998 and each dwelling features a full unfinished basement, one with a walkout. Each comparable also features central air conditioning, one or two fireplaces, and an attached garage ranging in size from 784 to 1,750 square feet of building area. The comparables have improvement assessments that range from \$141,145 to \$179,401 or from \$45.71 to \$50.92 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The taxpayer 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 a total of six equity comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1 and #3, along with board of review comparable #1 due to their substantially larger dwelling sizes relative to the subject. Additionally, board of review comparable #1 has a significantly larger garage compared to the subject, and a walkout basement feature which the subject lacks.

The Board finds the best evidence of equity in assessment in this record to be the appellant's comparable #2 and board of review comparables #2 and #3 as they are most similar to the subject in location, age, dwelling size, garage size, basement size/type, and most features. These best comparables in the record have improvement assessments that range from \$126,464 to \$144,568 or from \$43.35 to \$47.17 per square foot of living area. The subject's improvement

assessment of \$146,351 or \$45.89 per square foot of living area is slightly above the range established by the best equity comparables on an overall improvement assessment basis and within the range on a per square foot of living area basis. The Board finds that the subject's slightly higher improvement assessment appears supported given the subject's somewhat superior characteristics including slightly larger dwelling size, basement area, and garage when compared to the best comparables in this record.

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. After considering adjustments to the most similar comparables in this record for differences from the subject, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, no reduction in the subject's assessment is 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:

April 19, 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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