



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

APPELLANT: Anvar Nasirov
DOCKET NO.: 19-06256.001-R-1
PARCEL NO.: 16-22-414-007

The parties of record before the Property Tax Appeal Board are Anvar Nasirov, 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 ***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: \$35,170
IMPR.: \$145,065
TOTAL: \$180,235

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 and stone exterior construction with 2,545 square feet of living area. The dwelling was constructed in 2013 and is approximately 6 years old. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 420 square foot garage. The property has a 7,140 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 located from .90 to 1.74 miles from the subject property, none of which are within the subject's assessment neighborhood code. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,012 to 3,016 square feet of living area. The dwellings range in age from 2 to 7 years old. The appellant reported that one

comparable has a concrete slab foundation and three comparables have full unfinished basements. Each comparable has central air conditioning and three comparables have a garage ranging in size from 400 to 1,812 square feet of building area. One comparable has a fireplace. The comparables have improvement assessments that range from \$110,258 to \$169,832 or from \$48.10 to \$58.14 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$138,288 or \$54.34 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 \$194,133. The subject property has an improvement assessment of \$158,963 or \$62.46 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 located from .12 to .54 of a mile from the subject property and within the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of wood siding, Dryvit or brick and wood siding exterior construction ranging in size from 2,554 to 2,770 square feet of living area. The dwellings were built from 1922 to 1977 with board of review comparables #1, #2, #3 and #5 having reported effective ages of 1980, 1974, 1962 and 1977, respectively. The board of review reported that one comparable has a crawl space foundation and four comparables have full basements finished with recreation rooms. The comparables each have central air conditioning, one or two fireplaces and a garage that ranges in size from 440 to 528 square feet of building area. The comparables have improvement assessments that range from \$96,548 to \$117,791 or from \$37.42 to \$42.52 per square foot of living area. The board of review stated the subject is the newest built home in the neighborhood. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a reduction in the subject's assessment is warranted based upon on the record evidence.

The record contains a total of nine suggested equity comparables for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences from the subject in location, dwelling size, age and/or features. The Board finds the appellant's comparables differ from the subject in location and/or dwelling size but are similar to the subject in age, while the board of review comparables are more similar to the subject in location and dwelling size but are considerably older in age. Furthermore, the Board finds that seven of the comparables have basements, four of which have finished recreation rooms in contrast to the subject's crawl space foundation. Nevertheless, these nine comparables have improvement assessments ranging from \$96,548 to \$169,832 or from \$37.41 to \$58.14 per square foot of living area. The Board has given most weight to the appellant's comparable #4 which has an improvement assessment of \$165,238 or \$58.14 per square foot of living area, as it

is relatively similar to the subject and overall more similar to the subject in dwelling size, design and age, except it has an unfinished basement, unlike the subject, suggesting a downward adjustment would be required to make this comparable more equivalent to the subject. The subject's improvement assessment of \$158,963 or \$62.46 per square foot of living area falls above the range established by the comparables in this record on a square foot basis which appears to be excessive due to its lack of a basement. After considering adjustments to the comparables for differences in location, dwelling size, age and features when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's assessment 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Anvar Nasirov, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085