



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

APPELLANT: Syed Hussain  
DOCKET NO.: 19-06359.001-R-2  
PARCEL NO.: 12-30-202-007

The parties of record before the Property Tax Appeal Board are Syed Hussain, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds that Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds the correct assessed valuation of the property is:

**LAND:** \$102,306  
**IMPR.:** \$287,655  
**TOTAL:** \$389,961

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 single-family dwelling of masonry exterior construction with 5,708 square feet of living area. The dwelling was constructed in 2008. Features of the home include a full basement with finished area, central air conditioning, five fireplaces and an attached three-car garage containing 816 square feet of building area. The property has a 60,000 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on December 11, 2018 for a price of \$1,170,000. The appellant further reported the parties to the transaction were not related, the property was sold through the assistance of a realtor and was advertised for a period of six months prior to the sale transaction. A copy of the Closing Statement reiterates the purchase price and depicts the payment of commissions associated with the sale. Based on this

evidence, the appellant requested a reduction in the subject's assessment to \$389,961 in order to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" displayed the total assessment for the subject of \$389,961, along with a dismissal request reporting that a Certificate of Error dated April 27, 2020 reduced the subject's 2019 assessment as requested by the appellant in this appeal.

### **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 appellant submitted data on the 2018 purchase price of the subject property in an arm's length transaction that had been advertised on the open market. The appellant also presented evidence of the assessment of the subject property for 2019 of \$508,564, including land, which would reflect a market value of approximately \$1,525,845, including land, at the statutory level of assessment of 33.33%. The board of review further reported that a Certificate of Error was issued revising the assessment of the subject property as shown in computer printout documentation establishing the corrected assessment of \$389,961. The appellant's appeal to the Property Tax Appeal Board was postmarked on April 23, 2020 and the board of review reports that the Certificate of Error was issued on April 27, 2020; the Lake County Board of Review was notified of this appeal by letter issued by the Board on September 24, 2020.<sup>1</sup>

Based on this record, the Property Tax Appeal Board finds that an assessment of the subject property commensurate with that requested by the appellant and identical to that reflected in the assessment due to the Certificate of Error for 2019 is appropriate.

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<sup>1</sup> The Property Tax Appeal Board further notes that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.).

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:

February 15, 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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APPELLANT

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COUNTY

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Lake County Courthouse  
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