



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

APPELLANT: Ala Dean Attar
DOCKET NO.: 19-07223.001-R-2
PARCEL NO.: 12-31-213-015

The parties of record before the Property Tax Appeal Board are Ala Dean Attar, 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 **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: \$105,046
IMPR.: \$341,718
TOTAL: \$446,764

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 2-story dwelling of brick exterior construction with 4,106 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full basement, that is partially finished, central air conditioning, two fireplaces and an attached 696 square foot garage. The property has a 25,310 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted assessment information on four equity comparables that are located from .42 to .70 of a mile from the subject and not within the same neighborhood code as the subject. The comparables have sites ranging in size from 41,382 to 141,570 square feet of land area that are improved with 1.5-story or 2-story dwellings containing from 3,796 to 4,838 square feet of living area. The homes were built between 1995 and 1998. The comparables have full or partial basements, that are partially finished, central air conditioning, from one to three

fireplaces and an attached garage ranging in size from 704 to 1,200 square feet of building area. Two comparables each have a swimming pool. The comparables have land assessments ranging from \$103,341 to \$209,088 or from \$1.05 to 2.91 per square foot of land area and improvement assessments ranging from \$132,544 to \$217,465 or from \$27.40 to \$56.82 per square foot of living area.

Based on this evidence, the appellant requested that the subject's land assessment be reduced to \$74,416 or \$2.90 per square foot of land area and the subject's improvement assessment be reduced to \$242,249 or \$59.00 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 \$446,764. The subject property has a land assessment of \$105,046 or \$4.15 per square foot of land area and an improvement assessment of \$341,718 or \$83.22 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 that were located from .30 of a mile to 1.05 miles from the subject and within the same neighborhood code as the subject property. The comparables have sites ranging in size from 25,570 to 29,080 square feet of land area that are improved with 1.75-story dwellings containing from 4,366 to 4,599 square feet of living area. The homes were built in 2002 or 2006. The comparables have full basements, that are partially finished, central air conditioning, one or three fireplaces and an attached garage ranging in size from 682 to 861 square feet of building area. The comparables each have a swimming pool. The comparables have land assessments ranging from \$104,897 to \$108,414 or from \$3.73 to 4.10 per square foot of land area and improvement assessments ranging from \$348,647 to \$382,858 or from \$79.86 to \$83.25 per square foot of living area.

The board of review included a brief arguing the appellant's comparables are located in a different market area and one comparable is located in a different township, when compared to the subject.

Based on this evidence the board of review requested confirmation of the subject's assessments.

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.

As to the subject's land assessment, the parties submitted a total of seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's land comparables due to their significantly larger sites, when compared to the subject. The finds the board of review's

comparables are more similar to the subject in location and size, however, each of the board of review's comparables have slightly larger sites than the subject. Nevertheless, the best land comparables ranged in size from 25,570 to 29,080 square feet of land area and have land assessments ranging from \$104,897 to \$108,414 or from \$3.73 to 4.10 per square foot of land area. The subject's 25,310 square foot site has a land assessment of \$105,046 or \$4.15 per square foot of land area, which falls within the range established by the best land comparables in this record on a total land assessment basis but slightly above the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their slightly larger sites, the Board finds the subject's higher per square foot land assessment is supported. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's higher per square foot land assessment is justified given its smaller size. Therefore, no reduction in the subject's land assessment is warranted.

As to the subject's improvement assessment, the Board gives less weight to the appellant's comparable #1 due to its location within a different township than the subject and its significantly larger size, when compared to the subject. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject, however, four of the best comparables each have a swimming pool, unlike the subject. Nevertheless, the best comparables have improvement assessments ranging from \$149,914 to \$382,858 or from \$35.70 to \$83.25 per square foot of living area. The subject's improvement assessment of \$341,718 or \$83.22 per square foot of living area falls within the range established by the best improvement comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is equitably assessed. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land or improvements were inequitably assessed and a reduction in the subject's assessment based on assessment uniformity is not justified.

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 the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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: June 21, 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

Ala Dean Attar
1050 W, Deerpath Road
Lake Forest, IL 60045

COUNTY

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