



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

APPELLANT: Christian M. & Twyla M. Khayat
DOCKET NO.: 19-08438.001-R-1
PARCEL NO.: 07-09-101-002

The parties of record before the Property Tax Appeal Board are Christian M. & Twyla M. Khayat, the appellants, by attorney Jessica Hill-Magiera in Lake Zurich, 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: \$31,035
IMPR.: \$231,843
TOTAL: \$262,878

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a two-story dwelling of brick and wood siding exterior construction with 5,620 square feet of living area that was constructed in 1995. Features of the property include a full basement with a 2,659 square foot recreation room, central air conditioning, four fireplaces, an attached garage with 1,868 square feet of building area, an inground swimming pool, a 224 square foot bath house, and a gazebo.¹ The property has a site with approximately 105,250 square feet of land area and is located in Wadsworth, Warren Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on twelve equity

¹ The appellants did not report the existence of the recreation room, swimming pool, bath house or gazebo in their uniformity analysis.

comparables improved with two-story dwellings of brick, wood siding or Dryvit exterior construction ranging in size from 4,593 to 6,414 square feet of living area. The homes were constructed from 1990 to 2000. Each comparable has a basement, central air conditioning, one to six fireplaces, and a garage ranging in size from 713 to 2,224 square feet of building area. The comparables are located from .15 to .50 miles from the subject property. The comparables have improvement assessments that range from \$161,928 to \$230,904 or from \$33.86 to \$37.61 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$206,204 or \$36.69 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 \$262,878. The subject property has an improvement assessment of \$231,843 or \$41.25 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 with comparable #1 being the same as appellants' comparable #2. The comparables are improved with two story dwellings of brick, wood siding or wood siding and brick exterior construction that range in size from 5,465 to 5,783 square feet of living area that were built from 1989 to 2003. Each comparable has a full basement with comparables #1, #2 and #5 having recreation rooms ranging in size from 1,735 to 2,369 square feet. Each home has central air conditioning, two or three fireplaces and an attached garage ranging in size from 955 to 2,064 square feet of building area. Comparables #2 and #4 have inground swimming pools. The comparables are located from .29 to .72 miles from the subject property. These properties have improvement assessments ranging from \$199,398 to \$234,629 or from \$34.48 to \$42.53 per square foot of living area.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains sixteen comparables submitted by the parties to support their respective positions that are similar to the subject in location and style, with one comparable being common to the parties. The Board gives less weight to appellants' comparables #1, #3, #4, #5, #7, #8, #9, #11 and #12 due to differences from the subject dwelling in size. The Board gives most weight to appellant's comparables #2, #6, and #10 as well as the board of review comparables, which includes the common comparable, as these properties are improved with dwellings most similar to the subject in size. The Board finds the subject property has superior features with respect to the comparables for such features as finished basement area, an inground swimming pool, a bath house and/or gazebo. As such the comparables would require upward adjustments to account for the differing features in relation to the subject property. These comparables have improvement assessments that range from \$199,398 to \$234,629 or from \$34.48 to \$42.53 per square foot of

living area. The subject's improvement assessment of \$231,843 or \$41.25 per square foot of living area falls within the range established by the best comparables in this record and well supported when considering the suggested adjustments to the comparables for differences from the subject property. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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:

May 17, 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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