



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

APPELLANT: Murad Hawe
DOCKET NO.: 19-08645.001-R-1
PARCEL NO.: 14-32-204-001

The parties of record before the Property Tax Appeal Board are Murad Hawe, 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: \$46,477
IMPR.: \$125,745
TOTAL: \$172,222

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 wood siding exterior construction with 2,624 square feet of living area. The dwelling was constructed in 1982 and is approximately 37 years old. Features of the home include a walkout basement with finished area,¹ central air conditioning, three fireplaces, and an 858 square foot garage. The property has an approximately 51,771 square foot site and is located in Barrington, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four

¹ Although both parties disclosed that the subject's basement is unfinished, the board of review presented a Multiple Listing Service (MLS) sheet for the subject disclosing the subject was listed for sale on November 29, 2018 and describing the subject's basement as finished. Thus, the Board finds that although the subject has a basement with finished area, it is not being assessed by the assessing officials

equity comparables. The comparables are located from 0.34 of a mile to 1.45 miles from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with two-story homes of wood siding exterior construction ranging in size from 2,755 to 3,052 square feet of living area. The dwellings range in age from 42 to 49 years old. Each home has an unfinished basement, central air conditioning, and a garage ranging in size from 506 to 720 square feet of building area. Three homes each have one or two fireplaces. The comparables have improvement assessments ranging from \$113,530 to \$124,351 or from \$40.74 to \$41.97 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$108,640 or \$41.40 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 \$172,222. The subject property has an improvement assessment of \$125,745 or \$47.92 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The comparables are located from 1.18 to 1.38 miles from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with two-story homes of frame or brick and frame exterior construction ranging in size from 2,594 to 2,670 square feet of living area. The dwellings were built from 1986 to 1990. Each home has an unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 600 to 860 square feet of building area. The comparables have improvement assessments ranging from \$122,587 to \$131,325 or from \$47.14 to \$49.19 per square foot of living area.

The board of review also submitted an MLS sheet for the subject property disclosing that the subject was listed for sale in November, 2018 for an original listing price of \$579,000, which was subsequently reduced to \$539,000.²

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

Conclusion of Law

The appellant 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.

² Despite a handwritten remark on the MLS sheet that the subject property sold in June 2019 for \$564,000, there is no documentation to support this assertion. Moreover, the subject's property record card lists the last sale of the subject property as being in March 2018.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1, due to significant differences from the subject in dwelling size and age.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3, and #4 and the board of review's comparables, where none of the comparables, like the subject, are depicted as having finished basement area. These comparables have improvement assessments that range from \$113,530 to \$131,325 or from \$41.21 to \$49.19 per square foot of living area. The subject's improvement assessment of \$125,745 or \$47.92 per square foot of living area falls within the range established by the best comparables in this record.

The Illinois Supreme Court in Apex Motor Fuel Co. v. Barrett discussed the constitutional requirement of uniformity:

Uniformity in taxation, as required by the constitution, implies equality in the burden of taxation, and this equality in burden cannot exist without uniformity in the basis of assessment as well as in the rate of taxation. The rule of uniformity requires an equality of taxation in proportion to the value of the property taxed. It prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value.

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does not require that property be assessed on any particular day or on the same day; nor does it call for a mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test.

Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 401 (Ill. 1960) (citations omitted). In this context, the cornerstone of uniform assessments is the fair cash value of the property in question. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 21 (Ill. 1989). Uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Id.

Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant 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.

While on this record the Board finds there are unrefuted assertions in the record that the subject property sold in June 2019, six months after the January 1, 2019 assessment date, for \$564,000, the subject's total assessment of \$172,222 reflects a market value of \$516,718 when using the statutory level of assessment of 33.33%. Based on this additional analysis, the Board finds that no 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: 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

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