



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

APPELLANT: Masood Mohammad
DOCKET NO.: 20-00141.001-R-1
PARCEL NO.: 10-21-202-017

The parties of record before the Property Tax Appeal Board are Masood Mohammad, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein, 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: \$59,618
IMPR.: \$153,044
TOTAL: \$212,662

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 2020 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 exterior construction with 4,272 square feet of living area. The dwelling was built in 2002 and is approximately 18 years old. Features of the home include a full basement partially finished with a recreation room, central air conditioning, one fireplace and an attached garage with 643 square feet of building area. The property has a 34,660 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with two-story dwellings of frame, brick, stucco or dryvit exterior construction ranging in size from 3,453 to 5,505 square feet of living area. The homes range in age from 19 to 26 years old. Each comparable has a full basement with four having finished area, central air conditioning, one to three fireplaces and a

garage ranging in size from 686 to 1,213 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .17 to .53 of one mile from the subject property. The comparables have sites ranging in size from 14,370 to 23,470 square feet of land area. The sales occurred from January 2017 to June 2020 for prices ranging from \$480,000 to \$725,000 or from \$116.47 to \$149.15 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$200,479.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$212,662. The subject's assessment reflects a market value of \$638,816 or \$149.54 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with two-story dwellings of brick, dryvit, stucco or stone and wood siding exterior construction that range in size from 3,453 to 4,116 square feet of living area. The homes were built from 1993 to 1999. Each comparable has a full basement partially finished with a recreation room, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 632 to 853 square feet of building area. Each comparable has the same assessment neighborhood code as the subject property and are located from approximately .13 to .41 of one mile from the subject property. The comparables have sites ranging in size from 15,950 to 21,780 square feet of land area from the subject property. The sales occurred from May 2019 to November 2020 for prices ranging from \$515,000 to \$799,900 or from \$131.80 to \$211.95 per square foot of living area, including land. Board of review comparable #5 is the same property as appellant's comparable #5.

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

The record contains nine comparables sales submitted by the parties to support their respective positions with one property common to the parties. The comparables are similar to the subject in location and improved with dwellings similar to the subject in age and style. The Board gives less weight to appellant's comparable #1 due to differences from the subject in size as the dwelling is approximately 29% larger than the subject property. The Board gives less weight to appellant's comparable #3 due to the fact the sale occurred in January 2017, not as proximate in time to the assessment date as the remaining comparables, and the comparable has an unfinished basement whereas the subject has finished basement area. The Board gives less weight to appellant's comparable #2 and board of review comparable #1 as their prices appear to be outliers in relation to the other comparables in the record. The remaining comparables are improved with dwellings relatively similar to the subject in size and most features. However, each comparable has a smaller site than the subject property suggesting each would require an

upward adjustment for land area. These best comparables sold for prices ranging from \$489,000 to \$670,000 or from \$131.80 to \$182.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$638,816 or \$149.54 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported considering the suggested adjustment to the comparables for land area. Based on this evidence the Board finds 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:

August 23, 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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