



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

APPELLANT: Abrar Arshad
DOCKET NO.: 20-00150.001-R-1
PARCEL NO.: 10-33-401-007

The parties of record before the Property Tax Appeal Board are Abrar Arshad, 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: \$36,537
IMPR.: \$127,823
TOTAL: \$164,360

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 consists of a two-story dwelling of wood siding exterior construction with 3,464 square feet of living area. The dwelling was constructed in 1995. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a 744 square foot garage. The property has a 56,190 square foot site and is located in Hawthorn Woods, 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 located within .51 miles from the subject. The comparables have sites ranging in size from 40,000 to 44,550 square feet of land area and are improved with two-story dwellings of vinyl siding or brick and wood siding exterior construction that were built from 1990 to 1999. The dwellings range in size from 3,101 to 4,069 square feet of living area and have basements with two having finished area. Each comparable

has central air conditioning, one fireplace and a garage ranging in size from 678 to 2,397 square feet of building area. The comparables sold from May 2017 to March 2020 for prices ranging from \$330,000 to \$475,000 or from \$97.06 to \$143.33 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$164,360. The subject's assessment reflects a market value of \$493,722 or \$142.53 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 four comparable sales located within .37 miles from the subject. The comparables have sites ranging in size from 40,000 to 76,440 square feet of land area and are improved with two-story dwellings of wood siding, brick or brick and wood siding exterior construction that were built from 1989 to 1994. The dwellings range in size from 3,049 to 3,713 square feet of living area and have basements, one of which is a walkout and three are finished with a recreation room. The comparables have central air conditioning, one to three fireplaces, and a garage ranging in size from 736 to 925 square feet of building area. Two comparables each have an inground swimming pool. These comparables sold from May 2019 to October 2020 for prices ranging from \$495,000 to \$525,600 or from \$138.70 to \$163.71 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 suggested comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #3 and #5 along with the board of review comparables which have finished basement area and/or an inground swimming pool unlike the subject. In addition, the Board gives less weight to appellant's comparables #1 and #5 which sold in 2017, less proximate in time to the subject's assessment date of January 1, 2020 than the other sales in the record.

The Board finds the best evidence of the subject's market value to be appellant's comparables #2 and #4. These comparables sold most proximate in time to the January 1, 2020, assessment date and are relatively similar to the subject in location, age, dwelling size, and some features. However, the subject has a larger site, a somewhat larger dwelling size and a larger basement than the two best comparables suggesting upward adjustments to make them more equivalent to the subject. Appellant's comparable #1 has a significantly larger garage than the subject suggesting a downward adjustment to make it more equivalent. These comparables sold in April and May 2019 for prices of \$440,000 and \$475,000 or \$141.89 and \$143.33 per square foot of living area,

including land. The subject's assessment reflects a market value of \$493,722 or \$142.53 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record on a price per square foot basis and above the range on a market value basis which appears to be logical given its larger site size, larger dwelling size and larger basement. Based on this evidence and after considering adjustments to the two best comparable sales for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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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