



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

APPELLANT: Zaheer Sardar
DOCKET NO.: 20-01364.001-R-1
PARCEL NO.: 16-05-301-063

The parties of record before the Property Tax Appeal Board are Zaheer Sardar, 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: \$233,561
IMPR.: \$672,759
TOTAL: \$906,320

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 wood siding exterior construction containing 7,353 square feet of living area. The dwelling was built in 1931 but has a reported effective construction date of 2005.¹ Features of the home include an unfinished full basement, central air conditioning, three fireplaces, 6½ bathrooms, and an attached garage with 750 square feet of building area. The subject property also has a detached garage with 400 square feet of building area and an in-ground swimming pool. The property has an 80,150 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

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

¹ A copy of the subject's property record card submitted by the board of review disclosed the home was remodeled in 2005.

improved with 1.8-story, 2-story or 2.5-story dwellings of brick exterior construction that range in size from 6,419 to 7,612 square feet of living area. The homes range in age from 15 to 25 years old. Each comparable has a full basement with three having finished area, central air conditioning, three to six fireplaces, four to six full bathrooms, two ½-bathrooms, and an attached garage ranging in size from 741 to 1,100 square feet of building area. The comparables are located from approximately .88 to 1.27 miles from the subject property. The comparables have improvement assessments ranging from \$525,949 to \$586,447 or from \$73.85 to \$82.16 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$577,394.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$906,320. The subject property has an improvement assessment of \$672,759 or \$91.49 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 improved with 1.75-story or 2-story dwellings of brick exterior construction that range in size from 6,336 to 8,038 square feet of living area.² The comparables were built from 2002 to 2008. Each comparable has a full or partial basement with three having finished area, central air conditioning, and attached garage ranging in size from 576 to 1,300 square feet of building area. The comparables have 3, 4, or 6 fireplaces. Comparable #2 has an in-ground swimming pool and comparable #4 has an additional detached garage with 576 square feet of building area. The comparables are located from .81 to 1.75 miles from the subject property. The comparables have improvement assessments ranging from \$635,362 to \$1,102,741 or from \$96.93 to \$154.79 per square foot of living area.

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.

The record contains eight comparables submitted by the parties that have varying degrees of similarity to the subject property with the primary difference being in chronological age. The subject dwelling is approximately 89 years old as it was constructed in 1931 but remodeled in 2005. The comparables submitted by the parties were built from 1995 to 2006 and range in age from approximately 14 to 25 years old. Additionally, only board of review comparable #2 has an in-ground swimming pool like the subject property suggesting the remaining comparables would require an upward adjustment to account for this feature. Conversely, six of the comparables have finished basement area whereas the subject has an unfinished basement suggesting each would require a downward adjustment for this superior attribute in relation to the subject property. The comparables submitted by the parties have improvement assessments that range

² Board of review comparables #2 and #5 are duplicates.

from \$525,949 to \$1,102,741 or from \$73.85 to \$154.79 per square foot of living area. Excluding the assessment at the high end of the range as an outlier, results in improvement assessments ranging from \$73.85 to \$100.28 per square foot of living area. The subject's improvement assessment of \$672,759 or \$91.49 per square foot of living area falls within the range established by the comparables in this record. Based on this record 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.

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: September 20, 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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