



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

APPELLANT: Babak Noorian
DOCKET NO.: 20-01983.001-R-1
PARCEL NO.: 16-25-405-008

The parties of record before the Property Tax Appeal Board are Babak Noorian, 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: \$578,052
IMPR.: \$660,255
TOTAL: \$1,238,307

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 stone exterior construction with 7,354 square feet of living area. The dwelling was constructed in 2006 and is approximately 14 years old. Features of the home include a walkout basement with finished area, central air conditioning, five fireplaces, an inground swimming pool and a garage with 708 square feet of building area.¹ The property has a site with 41,734² square feet of land area and is located in Highland Park, Moraine Township, Lake County.

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

¹ The Board finds the best description of the subject was found in the property record card provided by the board of review which disclosed the subject has an inground swimming pool that was not reported by the appellant.

²The subject's site size was gleaned from the subject's property record card.

comparables located from .06 to 2.39 miles from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of stucco or wood siding exterior construction that range in size from 7,015 to 9,427 square feet of living area. The dwellings are reported to range in age from new to 18 years old. Each comparable has a full basement with three having finished area, two of which are a walk-out design. Each comparable has central air conditioning, three comparables have two fireplaces and three comparables have garages ranging in size from 672 to 1,097 square feet of building area. The comparables have improvement assessments that range from \$552,610 to \$780,482 or from \$78.78 to \$82.79 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$592,217.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,238,307. The subject property has an improvement assessment of \$660,255 or \$89.78 per square foot of living area. In support of its contention of the correct assessment the board of review submitted the subject's property record card and a grid analysis of two suggested equity comparables located within 1.24 miles from the subject and within the same assessment neighborhood as the subject property. The comparables are improved with two-story dwellings of stone exterior construction with either 6,861 or 7,647 square feet of living area. The dwellings were built in 2008. Each comparable has a basement with finished area, central air conditioning, four fireplaces, and a garage with 626 or 816 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments of \$632,498 and \$703,290 or \$91.97 and \$92.19 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted six suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to differences in age, dwelling size and/or lack of finished basement area when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which overall are more similar to the subject in location, dwelling size, age and features. These comparables have improvement assessments of \$632,498 and \$703,290 or \$91.97 and \$92.19 per square foot of living area. The subject's improvement assessment of \$660,255 or \$89.78 per square foot of living area is bracketed by the two best comparables in this record on an overall basis and falls below on a per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by clear and convincing evidence that a reduction in the subject's assessment is 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:

October 18, 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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COUNTY

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