



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

APPELLANT: Khosrow Dowlatshahi
DOCKET NO.: 20-02064.001-R-1
PARCEL NO.: 16-27-121-004

The parties of record before the Property Tax Appeal Board are Khosrow Dowlatshahi, 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: \$38,001
IMPR.: \$51,651
TOTAL: \$89,652

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 split-level dwelling of brick exterior construction with 1,110 square feet of living area. The dwelling was constructed in 1953 and is approximately 67 years old. Features of the home include a lower level containing 578 square feet of finished area. The property has a site measuring approximately 7,300 square feet 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 a grid containing information on four equity comparables located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of split-level homes of brick exterior construction that range in size from 1,073 to 1,404 square feet of living area. The homes range in age from 65 to 68 years old. The comparables each have a lower level ranging in size from 555 to 731 square

feet of finished area. Three comparables have central air conditioning, and two comparables have an attached or a detached garage containing 252 and 440 square feet of building area. The comparables have improvement assessments that range from \$47,970 to \$56,803 or from \$38.66 to \$45.54 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$47,008 or \$42.35 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 \$89,652. The subject property has an improvement assessment of \$51,651 or \$46.53 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 located in the same assessment neighborhood code as is assigned to the subject property. The comparables consist of split-level dwellings with brick and wood-siding exteriors each containing 1,110 square feet of living area. The homes were built in either 1952 or 1953 with comparable #2 being built in 1953 and having an effective built year of 1975. Each comparable features a lower level containing either 578 or 592 square feet of finished area. One comparable has central air conditioning, and each comparable has a detached garage ranging in size from 336 to 528 square feet of building area. The comparables have improvement assessments that range from \$51,915 to \$60,236 or from \$46.77 to \$54.27 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 a total of eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1 and #4, along with board of review comparables due to each of these comparables having a garage, a feature that the subject property lacks.

The Board finds the appellant's comparables #2 and #3 to be the most similar comparables in this record to the subject property in terms of location, design, age, finished lower level, and most features. However, appellant's comparable #2 is slightly larger in dwelling size and features central air conditioning which the subject dwelling lacks suggesting that downward adjustments are appropriate in order to make this comparable more equal to the subject. These two most similar comparables in the record have improvement assessments of \$47,970 and \$56,803 or \$40.46 and \$44.71 per square foot of living area. The subject's improvement assessment of \$51,651 or \$46.53 per square foot of living area is bracketed by the most similar

comparables in this record in terms of overall improvement assessment and slightly higher on a per square foot of living area basis. After considering adjustments to the best comparables in this record for differences from the subject such as central air conditioning feature and dwelling size, the Board finds that the appellant did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, no reduction in the subject's improvement 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: 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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