



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

APPELLANT: Bassem Kardoush
DOCKET NO.: 20-02427.001-R-1
PARCEL NO.: 08-16-103-020

The parties of record before the Property Tax Appeal Board are Bassem Kardoush, the appellant, by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$6,398
IMPR.: \$67,783
TOTAL: \$74,181

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 duplex unit of brick exterior construction with 2,560 square feet of living area. The dwelling was constructed in 1964 and is approximately 56 years old and has an unfinished basement. The property has an approximately 6,090 square foot site and is located in Waukegan, Waukegan 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 eight equity comparables with the same neighborhood code as the subject property and within 0.18 of a mile from the subject property. The comparables are described as two-story dwellings of brick exterior construction with 2,560 square feet of living area. The duplexes were built in 1963 or 1964 and have unfinished basements. Three comparables each have central air conditioning, and one comparable has a 528 square foot garage. The comparables have improvement assessments

that range from \$40,441 to \$54,369 or from \$15.80 to \$21.24 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$45,657 or \$17.83 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 \$74,181. The subject property has an improvement assessment of \$67,783 or \$26.48 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with the same neighborhood code as the subject property. The comparables are improved with two-story duplexes of brick exterior construction with 2,560 square feet of living area. The dwellings were built in 1964 and have unfinished basements. One comparable has central air conditioning. The comparables have improvement assessments that range from \$66,757 to \$68,464 or from \$26.08 to \$26.74 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal to the board of review's evidence, the appellant's attorney argued that only the subject's above grade living area should be considered and that basements, garages, and other "non-livable area" should be given no weight in determining uniformity. Additionally, the appellant's attorney contends only one board of review comparable has a "higher price/square foot than the subject" while 10 of 11 comparables, or 91%, in the record, support a reduction based on "building price/SF. The appellant's attorney requested the Board find in favor of the appellant's requested reduction pursuant to Section 1910.63(e) of the Illinois Administrative Code,

Conclusion of Law

The appellant 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.

As an initial matter, the Board finds the appellant's counsel's argument that, the subject's amenities are not included in above grade living area and therefore, should not be considered in determining uniformity, to be without merit. The Board finds that "property" includes all improvements and their respective assessments and are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. (35 ILCS 200/1-130) (86 Ill.Admin.Code §1910.65(a)(1))

The record contains a total of eleven suggested equity comparables for the Board's consideration. The Board finds the comparables are located within 0.18 of a mile of the subject property and are identical or nearly identical to the subject in dwelling size, age, and other features, except three comparables have central air conditioning, unlike the subject. The eleven comparables have improvement assessments ranging from \$40,441 to \$68,464 or from \$15.80 to \$26.74 per square foot of living area. The subject's improvement assessment of \$45,657 or

\$17.83 per square foot of living area is within the range established by all of the comparables in the record. Based on this evidence and after considering adjustments to the comparables for differences in features when compared to the subject, 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

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: February 21, 2023



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Bassem Kardoush, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085