



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

APPELLANT: Hussen Judah
DOCKET NO.: 20-02849.001-R-1
PARCEL NO.: 07-35-203-021

The parties of record before the Property Tax Appeal Board are Hussen Judah, the appellant, by attorney Joan Vasquez of Property Tax Appeals, LLC in Palatine, 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: \$12,454
IMPR.: \$55,777
TOTAL: \$68,231

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 1,564 square feet of living area. The dwelling was built in 1995. Features of the home include a crawl space foundation, central air conditioning, one fireplace and a two-car attached garage. The property has a 6,530 square foot site located in Waukegan, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with 1-story, 1.5-story or 2-story dwellings of wood siding exterior construction that range in size from 1,300 to 1,416 square feet of living area. The comparables were built from 1983 to 1996. Three comparables have unfinished basements and one comparable has a crawl space foundation. Each comparable has central air conditioning and a garage ranging in size from 420 to 460 square feet of building

area. One comparable has a fireplace. These properties are located from .11 to 4.95 miles from the subject property and have sites ranging in size from 6,100 to 7,200 square feet of land area. The appellant submitted copies of the Multiple Listing Service (MLS) listing sheets for the comparables disclosing the comparables sold for prices ranging from \$168,000 to \$202,000. Each of the MLS listing sheets disclosed that concessions were given in each sale ranging from \$500 to \$6,000. In the grid analysis the appellant indicated the sales occurred from November 2018 to June 2020 for prices ranging from \$165,000 to \$197,000 or from \$119.91 to \$145.06 per square foot of living area, including land, after taking the deduction for the concession. The appellant requested the subject's total assessment be reduced to \$64,993.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,231. The subject's assessment reflects a market value of \$204,959 or \$131.05 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 with comparables #3 and #4 being the same properties as appellant's comparables #3 and #2, respectively, although comparable #3 is a subsequent sale of appellant's comparable #3. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 1,358 to 1,582 square feet of living area. The homes were built in 1994 and 1996. Each comparable has a full basement with three having finished area, central air conditioning, and an attached garage ranging in size from 420 to 631 square feet of building area. Two comparables have one fireplace. The comparables are located from approximately .05 to .43 of one mile from the subject property and have sites ranging in size from 6,100 to 8,280 square feet of land area. These properties sold from April 2019 to June 2020 for prices ranging from \$202,000 to \$247,000 or from \$148.75 to \$173.69 per square foot of living area, including land.

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.

Of the four comparable sales submitted by the appellant, the Board gives little weight to comparable #1 due to differences from the subject property in location, little weight to comparable #3 due to the fact this property sold in 2018 which is not as proximate in time to the assessment date as the remaining comparables, and little weight to appellant's comparable #4 due to differences from the subject dwelling in style. The Board finds the best evidence of market value to be appellant's comparable sale #2 and the comparable sales submitted by the board of review which are similar to the subject in style, size, location, and sold proximate in time to the assessment date. Each comparable is superior to the subject dwelling having a finished or unfinished basement whereas the subject has a crawl space foundation, suggesting

each would require a downward adjustment to make them more equivalent to the subject property. Two of the comparables have no fireplace whereas the subject has one fireplace, suggesting these properties would require upward adjustments to make them more equivalent to the subject for this feature. These comparables sold for prices ranging from \$197,000 to \$247,000 or from \$145.06 to \$173.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$204,959 or \$131.05 per square foot of living area, including land, which is within the overall price range but below the range on a per square foot of living area basis as established by the best comparable sales in this record and is well supported after considering the suggested adjustments. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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: December 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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