



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

APPELLANT: Fathi Judah
DOCKET NO.: 20-02853.001-R-1
PARCEL NO.: 08-07-220-002

The parties of record before the Property Tax Appeal Board are Fathi 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: \$ 5,698
IMPR.: \$28,270
TOTAL: \$33,968

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 one-story dwelling of wood siding exterior construction containing 768 square feet of living area. The dwelling was built in 1955. Features of the home include a full unfinished basement and a 320 square foot detached garage. The property has a 6,180 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted sales information on three comparables properties and the associated Multiple Listing Service (MLS) sheets. The comparables are located from .57 to 1.45 miles from the subject. The comparables consist of one-story dwellings of wood siding exterior construction that have 768 or 864 square feet of living area that are situated on sites that contain 5,980 or 6,320 square feet of land area. The homes were built in 1954. The comparables were reported to have a full or partial unfinished basement. However, the MLS sheets depict the comparables

have finished basement area, comparable #1 has central air conditioning, and comparable #2 has a detached garage. The MLS sheets also indicate comparable #1 was sold through foreclosure; comparable #2 has a building code violation due to needed basement plumbing repairs; and comparable #3 was sold "As Is" and "needs some "TLC." The comparables sold from February 2019 to September 2020 for prices ranging from \$72,000 to \$72,625 or from \$84.06 to \$94.40 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,968. The subject's assessment reflects an estimated market value of \$102,037 or \$132.86 per square foot of living area including land when applying Lake County's 2020 three-year average median level of assessment 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 a grid analysis of five comparable sales located from .12 to 1.37 miles from the subject. The comparables consist of one-story dwellings of aluminum or wood siding exterior construction that have 768 square feet of living area that are situated on sites that contain from 5,920 to 6,350 square feet of land area. The homes were built in 1954 or 1955. The comparables have full basements with one have a finished recreation room and three comparables have a detached garage ranging from 388 to 528 square feet of building area. The comparables sold from March 2020 to December 2020 for prices ranging from \$134,900 to \$147,000 or from \$175.65 to \$191.41 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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). National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). 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 no reduction in the subject's assessment is warranted.

The parties submitted information on eight suggested comparable sales for the Board's consideration. The Board gives little weight to comparable sales submitted by the appellant. Comparable #1 sold through foreclosure which call into question the arm's-length nature of the transaction. Comparable #2 sold with a building code violation due to needed basement plumbing repairs; and comparable #3 was sold "As Is" and "needs some "TLC" suggesting the dwelling was in poor condition. The Board finds the comparables submitted by the board of review are more similar when compared to the subject in location, land area, design, age, dwelling size and most features. These comparables sold from March 2020 to December 2020 for prices ranging from \$134,900 to \$147,000 or from \$175.65 to \$191.41 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$102,037 or \$132.86 per square foot of living area including land, which falls well below the

range established by the most similar comparable sales contained in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the assessment of the subject property as established by the board of review is correct and no reduction is warranted based on a preponderance of the evidence in the record.

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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