



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

APPELLANT: Emilia Elgamil
DOCKET NO.: 20-03265.001-R-1
PARCEL NO.: 16-27-110-004

The parties of record before the Property Tax Appeal Board are Emilia Elgamil, the appellant, by attorney Dimitrios Trivizas, of Dimitrios P. Trivizas, Ltd. in Skokie; 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: \$44,905
IMPR.: \$185,072
TOTAL: \$229,977

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 2-story dwelling with wood siding exterior construction containing 2,555 square feet of living area. The dwelling was built in 2017 and features a full unfinished basement, central air conditioning, a fireplace, and an attached garage with 462 square feet of building area. The property has a site containing 7,260 square feet of land area and is located in Highland Park, Moraine 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 located from .3 of a mile to 1.35 miles from the subject property. The comparables have sites ranging from 7,300 to 14,650 that are improved with 2-story dwellings of wood siding or brick exterior construction that range in size from 2,223 to 2,783 square feet of living area. The dwellings were built from 1929 to 1999. Each comparable features an unfinished basement, central air conditioning, and a garage ranging

in size from 440 to 780 square feet of building area. Three comparables have one or two fireplaces. The comparables sold from May 2018 to October 2019 for prices ranging from \$477,500 to \$575,000 or from \$202.99 to \$214.80 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$173,041 which would reflect a market value of \$519,175 or \$203.20 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$229,977. The subject's assessment reflects a market value of \$690,829 or \$270.38 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 five comparable sales located from .17 to .87 of a mile from the subject property. The comparables have sites ranging from 7,300 to 10,850 that are improved with 2-story dwellings with wood siding, stone, or wood siding and brick exterior construction ranging in size from 2,380 to 3,022 square feet of living area. The dwellings were built from 1948 to 2015 with comparable #1 being built in 1948 and having an effective age of 1994. Each comparable features a basement, three with finished area. Each comparable also has central air conditioning and a garage ranging in size from 420 to 672 square feet of building area. Four comparables have one or two fireplaces. The comparables sold from March to December 2020 for prices ranging from \$675,000 to \$825,000 or from \$238.37 to \$306.72 per square foot of living area, land included. Based on this evidence, the board of review requested the assessment be sustained.

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.

The parties submitted a total of nine comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1, #2 and #3 based on their sales occurring 18 months or longer from the January 1, 2020 assessment date at issue, therefore being less likely to reflect the subject's market value as of said lien date than the remaining comparables in the record. The Board also gave less weight to board of review comparable #1 due to its older date of construction and older effective date relative to the subject.

The Board finds the best evidence of market value to be appellant's comparable #4, along with board of review comparables #2 through #5 as these comparables sold more proximate in time to the lien date in question and are most similar to the subject in site size, age, design, and some features. However, all but board of review comparable #3 have larger dwelling sizes relative to

the subject, and three comparables have finished basements which the subject lacks. Additionally, each comparable is slightly older in age relative to the subject. This suggests that downward and upward adjustments would be appropriate to these comparables in order to make them more similar to the subject. These best comparables sold from October 2019 to December 2020 for prices ranging from \$575,000 to \$825,000 or from \$206.61 to \$306.72 per square foot of living area, land included. The subject's assessment reflects a market value of \$690,829 or \$270.38 per square foot of living area which falls well within the range established by the most similar comparables in this record both in terms of overall value as well as on a per square foot basis. Based on the evidence in this record, the Board finds that the assessment as established by the board of review is correct and, therefore, no reduction 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: January 17, 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

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