



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

APPELLANT: Fereshteh Kazemi  
DOCKET NO.: 20-03707.001-R-1  
PARCEL NO.: 15-30-304-003

The parties of record before the Property Tax Appeal Board are Fereshteh Kazemi, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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:** \$42,659  
**IMPR.:** \$293,810  
**TOTAL:** \$336,469

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 brick dwelling with 6,861 square feet of living area. The dwelling was constructed in 1993. Features of the home include a basement finished with a recreation room, central air conditioning, seven fireplaces, a gazebo, and a 1,033 square foot garage. The property has a 40,950 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on four comparable sales of properties located from 1.99 to 2.43 miles from the subject. The comparables have sites ranging in size from 57,310 to 124,830 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 5,502 to 7,918 square feet of living area. Each dwelling was built from 1990 to 2010. Each comparable features an unfinished basement, central air conditioning, two to seven fireplaces, and a garage ranging in size from 780 to 1,238 square feet

of building area. Comparables #1 and #3 each have an inground swimming pool. The comparables sold from September 2019 to June 2020 for prices ranging from \$652,000 to \$1,350,000 or from \$118.50 to \$181.57 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 \$336,469. The subject's assessment reflects a market value of \$1,010,721 or \$147.31 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 five comparable sales located from 1.49 to 3.24 miles from the subject as comparable #1 is the same property as appellant's comparable #4. The comparables have sites ranging in size from 37,960 to 65,400 square feet of land area and are improved with two-story dwellings of brick, brick and Dryvit, or wood siding and brick exterior construction ranging in size from 5,341 to 7,435 square feet of living area. Each dwelling was built from 1990 to 2010 with comparables #3 and #4 having effective years built of 1995 and 1994, respectively. The comparables have basements with three having a recreation room. Each comparable has central air conditioning, two to seven fireplaces, and a garage ranging in size from 776 to 1,432 square feet of building area. Comparables #4 and #5 each have an inground swimming pool. The comparables sold from December 2019 to December 2020 for prices ranging from \$980,000 to \$1,350,000 or from \$158.73 to \$191.91 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). 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 record contains eight comparable sales for the Board's consideration as one comparable was common to both parties. The Board gives less weight to the appellant's comparables as well as board of review comparables #1, #4 and #5 due to differences in dwelling size and have unfinished basements when compared to the subject. In addition, four of these comparables have an inground swimming pool which is not a feature of the subject.

The Board finds the best evidence of market value to be board of review comparables #2 and #3 which have finished basement area and are similar to the subject site size, design, dwelling size, age and other features. These comparables sold in August and October 2020 for prices of \$980,000 and \$1,140,000 or for \$163.22 and \$166.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,010,721 or \$147.31 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record on overall price and falls below on price per square foot. After considering adjustments to the

best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence, the Board finds 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

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APPELLANT

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COUNTY

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