



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

APPELLANT: Basim Shamsuddin  
DOCKET NO.: 20-04040.001-R-1  
PARCEL NO.: 16-28-219-007

The parties of record before the Property Tax Appeal Board are Basim Shamsuddin, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$45,892  
**IMPR.:** \$124,108  
**TOTAL:** \$170,000

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 one-story dwelling of brick exterior construction with 1,744 square feet of living area. The dwelling was constructed in 1956 and has an effective year built of 1969. Features of the home include a lower level with finished area, central air conditioning, one fireplace and a 252 square foot garage. The property has an approximately 10,130 square foot site and is located in Deerfield, West Deerfield 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 within 0.41 of a mile from the subject property. Three of the comparables have sites with either 8,500 or 10,120 square feet of land area and are reported to be improved with one-story dwellings of brick or brick and wood siding exterior construction that range in size from 1,389 to 1,815 square feet of living area. The dwellings were built from 1958 to 1963. Each comparable has a lower level with finished area,

central air conditioning, one fireplace and a garage ranging in size from 462 to 550 square feet of building area. The properties sold from February 2019 to April 2020 for prices ranging from \$365,000 to \$485,000 or from \$221.69 to \$287.83 per square foot of living area, land included. The appellant's grid analysis also reported the subject property sold in August 2018 for a sale price of \$510,000 or \$292.43. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$145,290 which reflects a market value of \$435,914 or \$249.95 per square foot of living area, land included, when applying 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 \$175,500. The subject's assessment reflects a market value of \$527,185 or \$302.29 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 located within 0.42 of a mile from the subject property. Board of review comparables #2, #3 and #4 are the same properties as the appellant's comparables #4, #1 and #2, respectively. The board of review's sale for its comparable #4 is a subsequent sale of the appellant's comparable #2. Three comparables have sites that range in size from 8,500 to 13,070 square feet of land area. The parcels are reported to be improved with one-story dwellings of brick or brick and wood siding exterior construction that range in size from 1,350 to 1,815 square feet of living area. The homes were built from 1958 to 1961. Each comparable has a lower level with finished area, central air conditioning, one fireplace and a garage ranging in size from 440 to 525 square feet of building area. The properties sold from February 2019 to December 2020 for prices ranging from \$389,000 to \$569,900 or from \$260.06 to \$422.15 per square foot of living area, land included.

The board of review's grid analysis also reported the subject sold in August 2018 for \$510,000 and submitted a copy of the subject's Multiple Listing Service (MLS) sheet in support of this sale. The MLS listing depicted the subject as "nicely renovated" at the time of the 2018 sale. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains five comparable sales for the Board's consideration, as three properties were common to both parties and where one of the common properties sold twice. The Board gives less weight to appellant comparable #2 and board of review comparable #1 which are substantially smaller in dwelling size relative to the subject. The Board also gives less weight to

the appellant's comparable #3 and board of review comparable #1 which appear to be outliers with respect to their sale price per square foot when compared to other properties in the record.

The Board finds the best evidence of market value to be appellant comparables #1 and #4 along with board of review comparables #2, #3 and #4, including the common properties, which are more similar to the subject in location, dwelling size and other features, although each of these properties has an older effective age and a larger garage size when compared to the subject, suggesting adjustments are needed to make these properties more equivalent to the subject. These three best comparables sold from February 2019 to December 2020 for prices ranging from \$389,000 to \$485,000 or from \$260.06 to \$287.83 per square foot of living area, including land. Additionally, the record shows the subject property sold in August 2018 for a price of \$510,000 or \$292.43 per square foot of living area, land included. The subject's assessment reflects a market value of \$527,185 or \$302.29 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject and giving some consideration to the subject's 2018 sale price, the Board finds a reduction in the subject's assessment is 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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