



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

APPELLANT: Mohamed Hassan
DOCKET NO.: 20-04683.001-R-1
PARCEL NO.: 15-08-214-009

The parties of record before the Property Tax Appeal Board are Mohamed Hassan, 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 ***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: \$27,913
IMPR.: \$92,355
TOTAL: \$120,268

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 of wood siding exterior construction with 1,940 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement, central air conditioning, one fireplace and a 441 square foot garage. The property has a 9,100 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within .39 of a mile from the subject. The comparables have sites ranging in size from 7,211 to 10,605 square feet of land area and are improved with 2-story dwellings of frame exterior construction ranging in size from 1,898 to 2,166 square feet of living area. The dwellings were constructed from 1989 to 1993. The comparables each have a basement with finished area, central air conditioning, and a garage

ranging in size from 420 to 483 square feet of building area. Two comparables each have a fireplace. The appellant disclosed comparables #2 and #5 were rehabs in 2020 and 2015, respectively. The comparables sold from April 2019 to June 2020 for prices ranging from \$264,999 to \$417,500 or from \$136.60 to \$201.03 per square foot of living area, land included. 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 \$127,030. The subject's assessment reflects a market value of \$381,586 or \$196.69 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 three comparable sales located within .19 of a mile from the subject where comparables #1 and #3 are the same as appellant's comparables #5 and #1, respectively. The properties have sites ranging in size from 6,750 to 10,180 square feet of land area. The properties are improved with 2-story dwellings of wood siding exterior construction ranging in size from 1,898 to 2,166 square feet of living area and were built in 1989 and 1993. The comparables have basements, two of which have finished area. Each comparable has central air conditioning and a garage ranging in size from 420 to 483 square feet of building area. One comparable has a fireplace. The comparables sold from June 2019 to August 2020 for prices of \$355,000 and \$390,000 or from \$163.90 to \$201.03 per square foot of living area, land included. Based on this evidence, the board of review requested that 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 six comparable sales for the Board's consideration where two comparables were common to both parties. These comparables are relatively similar to the subject in location, site size, design, age, dwelling size and some features. However, the Board finds each comparable has finished basement area which is not a feature of the subject, suggesting downward adjustments are necessary to make them more equivalent to the subject. Excluding appellant's comparable #2 which appears to be an outlier due to its considerably lower sale price than the other sales in the record, the remaining five comparables sold from April 2019 to August 2020 for prices ranging from \$339,900 to \$417,500 or from \$163.90 to \$201.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$381,586 or \$196.69 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. However, after considering adjustments to the best comparables for differences such as basement finished area when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Based on this evidence, 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



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: March 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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