



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

APPELLANT: Nida Marouf
DOCKET NO.: 21-00449.001-R-1
PARCEL NO.: 16-15-303-007

The parties of record before the Property Tax Appeal Board are Nida Marouf, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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 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: \$53,953
IMPR.: \$71,299
TOTAL: \$125,252

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2021 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 tri-level dwelling of brick and wood siding exterior construction with 1,585 square feet of living area. The dwelling was constructed in 1956 and is approximately 65 years old. Features of the home include a finished lower level, central air conditioning and a basement garage with 330 square feet of building area.¹ The property has a 13,844 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables that are in the same assessment neighborhood code as the subject and located from 0.52 of a mile to 1 mile from the subject property. The comparables are improved with tri-level dwellings of brick exterior construction ranging in size from 1,334 to 1,624 square feet of living area that are either 65 or 67 years old. Each comparable has a finished lower level. Three comparables each have

¹ The Board finds the best description of the subject is found in the property record card provided by the board of review.

central air conditioning; three comparable each have a fireplace and two comparables each have a garage containing 308 or 460 square feet of building area. The comparables have improvement assessments ranging from \$50,714 to \$65,957 or from \$38.02 to \$40.61 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$62,647 or \$39.52 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,252. The subject property has an improvement assessment of \$71,299 or \$44.98 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five suggested equity comparables that are in the same assessment neighborhood code as the subject and located from 0.40 of a mile to 1.05 miles from the subject property. The comparables are improved with tri-level dwellings of wood siding or brick and wood siding exterior construction ranging in size from 1,537 to 1,629 square feet of living area that were built from 1954 to 1963 with comparable #1 having an effective age of 1968. Each comparable has a finished lower level and two comparables also have basements. Each comparable has central air conditioning and a garage ranging in size from 264 to 529 square feet of building area. Four comparables each have a fireplace. The comparables have improvement assessments ranging from \$79,332 to \$99,503 or from \$51.49 to \$64.03 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 nine suggested comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #3 and #4 due to lack of central air conditioning and/or garage when compared to the subject. The Board gave reduced weight to the board of review comparables #3 and #4 due to their location of over one mile away from the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 along with the board of review comparables #1, #2 and #5, which are most similar to the subject in location, design, dwelling size, age and features. These most similar comparables have improvement assessments ranging from \$53,808 to \$99,503 or from \$39.48 to \$64.03 per square foot of living area. The subject property has an improvement assessment of \$71,299 or \$44.98 per square foot of living area, which falls within the range of the best comparables in this record. Based on this record, and after considering the difference between the best equity comparables to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitably assessed and a reduction in the 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



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:

August 22, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Nida Marouf, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085