



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

APPELLANT: Mohamed Elalami
DOCKET NO.: 21-04545.001-R-1
PARCEL NO.: 16-23-110-106

The parties of record before the Property Tax Appeal Board are Mohamed Elalami, 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: \$11,568
IMPR.: \$53,501
TOTAL: \$65,069

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 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 1-story condominium unit with brick exterior construction containing 1,683 square feet of living area. The unit was constructed in 1979. Features of the unit include central air conditioning and a fireplace. The property 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 five comparable sales that are located within .04 of a mile from the subject. The comparables are improved with 1-story condominium units ranging in size from 1,347 to 1,683 square feet of living area. The units were built in 1979. The comparables have central air conditioning and a fireplace. The comparables sold from March 2019 to January 2020 for prices ranging from \$125,000 to \$164,000 or from \$92.80 to \$112.84 per square foot of living area, including land. The appellant listed the sale of the subject in December 2019 for

\$155,000 or \$92.10 per square foot of living area, including land, as comparable #1. 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 \$65,069. The subject's assessment reflects a market value of \$195,696 or \$116.28 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% 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 that are located within .06 of a mile from the subject. The comparables are improved with 1-story condominium units with brick exterior construction ranging in size from 1,090 to 1,683 square feet of living area. The units were built in 1971 or 1979, with two units built in 1971 and 1979 having 1987 and 1991 effective ages. Each comparable has central air conditioning and one comparable has a fireplace. The comparables sold from February to September 2021 for prices ranging from \$157,000 to \$196,000 or from \$116.46 to \$155.83 per square foot of living area, including land. The board of review also listed the sale of the subject in December 2019 for \$155,000 or \$92.10 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable sales, as well as the 2019 sale of the subject, for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #5 and #6, as well as the board of review's comparables #2, #3 and #4, due to their considerably smaller unit sizes when compared to the subject. The Board finds the parties' remaining comparables are similar to the subject in location, style, size and most features. However, each of the appellant's comparables, as well as the subject's sale, occurred greater than 12 months prior to the January 1, 2021 assessment date at issue. Nevertheless, the best comparables, as well as the subject, sold from March 2019 to March 2021 for prices ranging from \$155,000 to \$196,000 or from \$92.10 to \$116.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$195,696 or \$116.28 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record, as well as the subject's 2019 sale. After considering adjustments to the best comparables for differences when compared to the subject and considering a time adjustment for the appellant's comparables and the subject's sale, the Board finds the subject's estimated market value as reflected by its 2021 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



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

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