



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

APPELLANT: Mohammad Roshandel
DOCKET NO.: 22-01006.001-R-1
PARCEL NO.: 14-21-204-013

The parties of record before the Property Tax Appeal Board are Mohammad Roshandel, 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: \$18,147
IMPR.: \$87,676
TOTAL: \$105,823

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 2022 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 split-level dwelling of wood siding exterior construction with 1,231 square feet of living area.¹ The dwelling was constructed in 1971 and is approximately 51 years old. Features of the home include a partially finished lower level, central air conditioning, one fireplace, and a 504 square foot garage. The property has an approximately 11,907 square foot site and is located in Lake Zurich, Ela 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 in the same assessment

¹ The Residential Appeal petition is internally inconsistent, reporting in Section III that the home has 1,231 square feet of living area, but its second grid analysis reporting its size as 1,190 square feet. The board of review reported in its grid analysis and property record card that the subject's size was 1,231 square feet; thus, the Board finds the best evidence of the subject dwelling's size is the subject's property record card.

neighborhood code as the subject property and within 0.48 of a mile from the subject. The comparables have sites ranging in size from 8,563 to 11,224 square feet of land area. The comparables are improved with split-level dwellings of frame exterior construction with either 1,456 or 1,648 square feet of living area. The homes were built in either 1970 or 1971 with comparable #2 having an effective age of 1973. Each comparable has a partially finished lower level, central air conditioning, and a garage with 506 square feet of building area. One comparable has one fireplace. The properties sold from May 2019 to October 2020 for prices ranging from \$281,000 to \$300,000 or from \$174.76 to \$206.04 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$79,949 which reflects a market value of \$239,871 or \$194.86 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 \$105,823. The subject's assessment reflects a market value of \$317,501 or \$257.92 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted information on seven comparable sales located in the same assessment neighborhood code as the subject property and within 0.54 of a mile from the subject. The comparables have sites ranging in size from 8,622 to 10,422 square feet of land area. The comparables are improved with split-level dwellings of frame exterior construction ranging in size from 950 to 1,231 square feet of living area. The homes were built in either 1970 or 1971. Each comparable has a partially finished lower level, central air conditioning, and a garage that ranges in size from 453 to 504 square feet of building area. One comparable has one fireplace. The properties sold from April 2021 to August 2022 for prices ranging from \$250,000 to \$345,000 or from \$257.92 to \$359.39 per square foot of living area, land included. 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 record contains twelve suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which sold in either 2019 or 2020 and thus sold less proximate in time to the subject's January 1, 2022 assessment date at issue than other comparables in this record and are considerably larger homes than the subject. The Board also gives less weight to board of review comparables #1, #2, #4, #5, and #7 which are considerably smaller homes than the subject.

The Board finds the best evidence of market value to be board of review comparables #3 and #6 which are identical or nearly identical to the subject in location, design, age, dwelling size, and

features. The properties sold in August 2022 and July 2021 for prices of \$345,000 and \$317,500 or of \$280.26 to \$257.92 per square foot of living area, land included. The subject's assessment reflects a market value of \$317,501 or \$257.92 per square foot of living area, land included, which is bracketed by the two best comparable sales in the record on an overall market value basis and matches board of review comparable #6 with the lowest price on a per square foot basis. Based on this evidence and after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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: January 16, 2024



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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