



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

APPELLANT: Mohammad Tasdighi
DOCKET NO.: 22-01672.001-R-1
PARCEL NO.: 15-28-310-054

The parties of record before the Property Tax Appeal Board are Mohammad Tasdighi, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, 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: \$48,013
IMPR.: \$113,165
TOTAL: \$161,178

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 is improved with a two-story dwelling of wood siding exterior construction containing 2,422 square feet of living area. The dwelling was built in 1988. Features of the home include a partial basement with a recreation room, central air conditioning, one fireplace and an attached garage with 420 square feet of building area. The property has a 15,710 square foot site located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the land as the basis of the appeal; the appellant is not contesting the improvement assessment. In support of this argument the appellant submitted information on seven equity comparables each improved with a single-family dwelling. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .14 to .28 of a mile from the subject property. These properties have sites ranging in size from 15,050 to 16,209 square feet of land area. The

land assessments range from \$38,405 to \$48,196 or from \$2.45 to \$2.97 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$44,448.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$161,178. The subject property has a land assessment of \$48,013 or \$3.06 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with single-family dwellings. The comparables were located from .02 to .05 of a mile from the subject property and two have the same assessment neighborhood code as the subject property. Board of review comparables #1 and #2 are located along the same street and within the same block as the subject property. The comparables have sites ranging in size from 11,330 to 14,290 square feet of land area. The land assessments range from \$44,401 to \$47,229 or from \$3.30 to \$3.98 per square foot of land area.

Conclusion of Law

The appellant 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 Board gives less weight to board of review comparables #3, #4 and #5 as these properties are located in a different neighborhood than the subject. The Board finds the best evidence of assessment equity to be appellant's comparables and board of review comparables #1 and #2 as these comparables have the same assessment neighborhood code as the subject property and are relatively similar to the subject site in size. These properties have land assessments ranging from \$38,405 to \$47,229 or from \$2.45 to \$3.60 per square foot of land area. Board of review comparables #1 and #2 are the best overall comparables in terms of location each being located along the same street and within the same block as the subject property. These two comparables have land assessments of \$46,150 and \$47,229 or \$3.60 and \$3.31 per square foot of land area, respectively. The subject has land assessment of \$48,013 or \$3.06 per square foot of land area falls above the overall range but within the range on a per square foot of land area basis as established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and 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: February 20, 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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