FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Salim Fakhoury
DOCKET NO.: 23-00169.001-R-1
PARCEL NO.: 16-18-400-048

The parties of record before the Property Tax Appeal Board are Salim Fakhoury, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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:	$143,428
IMPR.:	$240,448
TOTAL:	$383,876

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 2023 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 dwelling of brick exterior construction with 4,159 square feet of living area.[1] The dwelling was constructed in 1992. Features of the home include a basement with finished area, central air conditioning, three fireplaces, a 2,284 square foot garage and a 240 square foot inground swimming pool. The property has an approximately 121,193 square foot site and is located in Bannockburn, West Deerfield Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code and from 0.43 of a mile to 1.25 miles

[1] The Board finds the best description of the subject property was found in its property record card which disclosed the subject is a 1-story dwelling with a full finished basement which was not refuted by the appellant in rebuttal. The property record card includes a sketch of the subject dwelling supporting the 1-story design.

from the subject. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 4,122 to 4,300 square feet of living area. The homes were built from 1986 to 1996. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and a garage ranging in size from 576 to 840 square feet of building area. The comparables have improvement assessments that range from $166,746 to $213,053 or from $40.45 to $49.55 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $191,282 or $45.99 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 $383,876. The subject has an improvement assessment of $240,448 or $57.81 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code and from 0.26 of a mile to 1.29 miles from the subject property. The comparables are improved with 1-story or 2-story dwellings of brick exterior construction ranging in size from 3,852 to 4,520 square feet of living area. The homes are from 11 to 27 years old. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 630 to 1,001 square feet of building area. The comparables have improvement assessments ranging from $225,812 to $281,027 or from $58.13 to $62.17 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted seven equity comparables for the Board's consideration. The Board finds that the comparables submitted by the parties present varying degrees of similarity to the subject in location, age, design, dwelling size and other features. Nevertheless, the Board gives less weight to appellant comparable #1 and board of review comparables #1 and #3 which are located more than one mile from the subject and/or are less similar to the subject in age than other properties in the record.

On this limited record, the Board finds the best evidence of assessment equity to be appellant comparables #2, #3 and #4 along with board of review comparable #2 which are more similar to the subject in age and dwelling size but differ from the subject in design, basement finish, garage capacity, presence of an inground swimming pool and other features. This suggests that adjustments are needed to make these properties more equivalent to the subject. These comparables have improvement assessments ranging from $166,746 to $225,812 or from $40.45

to $58.62 per square foot of living area. The subject's improvement assessment of $240,448 or $57.81 per square foot of living area falls above the range established by the best comparables in this record on an overall improvement assessment basis and within the range on a per square foot basis. Given the subject 1-story design, substantially larger garage, finished basement and inground swimming pool amenity, a higher overall improvement assessment appears logical. Therefore, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement 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:

C E R T I F I C A T I O N

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: September 17, 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

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