



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

APPELLANT: Mohammed Kabir
DOCKET NO.: 23-00471.001-R-1
PARCEL NO.: 14-11-404-004

The parties of record before the Property Tax Appeal Board are Mohammed Kabir, the appellant, by attorney Kyle Gordon Kamego, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$38,787
IMPR.: \$154,435
TOTAL: \$193,222

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 is improved with a 1-story dwelling of wood siding exterior construction with 2,853 square feet of living area. The dwelling was built in 1991. Features of the home include an unfinished basement, central air conditioning, one fireplace, and an 816 square foot garage. The property has an approximately 60,159 square foot site and is located in Hawthorn Woods, Ela 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 equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 1-story dwellings of brick or frame construction that range in size from 2,465 to 3,206 square feet of living area. The dwellings were built from 1980 to 1989. Each comparable has an unfinished basement, one of which is a walkout style. Each comparable

also has central air conditioning, a fireplace, and a garage ranging in size from 770 to 936 square feet of building area. Comparables #4 features an inground swimming pool. The comparables have improvement assessments that range from \$122,360 to \$167,513 or from \$49.64 to \$53.61 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$193,222. The subject has an improvement assessment of \$154,435 or \$54.13 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 located in the same assessment neighborhood code as the subject property. The comparables are improved with 1-story dwellings of brick or frame construction that range in size from 2,613 to 3,011 square feet of living area. The dwellings were built from 1981 to 1988. Each comparable has an unfinished basement, central air conditioning, one or three fireplaces, and a garage ranging in size from 805 to 952 square feet of building area. The comparables have improvement assessments that range from \$144,065 to \$163,472 or from \$54.29 to \$55.84 per square foot of living 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 record contains nine equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #4 due to these comparables featuring a walkout-style basement or an inground swimming pool, respectively, both of which are not amenities of the subject property. The Board also gives less weight to board of review comparables #2, #4, and #5 based on their locations being one mile or more in distance from the subject property and, therefore, not as proximate to the subject as the remaining comparables in the record.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3, along with the board of review comparables #1 and #3 which are overall more similar to the subject in amenities/features, as well as in location, design, dwelling size, age, and basement finish area. These comparables have improvement assessments ranging from \$122,360 to \$163,472 or from \$49.64 to \$54.82 per square foot of living area. The subject's improvement assessment of \$154,435 or \$54.13 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis. After considering 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, thus, a reduction in the subject's assessment is not warranted.

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: _____

October 15, 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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COUNTY

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