



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

APPELLANT: Kazim Hasan
DOCKET NO.: 23-00786.001-R-1
PARCEL NO.: 07-35-405-110

The parties of record before the Property Tax Appeal Board are Kazim Hasan, 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: \$8,333
IMPR.: \$57,601
TOTAL: \$65,934

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 2-story residential condominium unit of wood siding exterior construction with 1,452 square feet of living area.¹ The condominium unit was constructed in 2001 and is approximately 22 years old. Features of the home include a concrete slab foundation, central air conditioning, 2.5 bathrooms, one fireplace, and a 420 square foot garage. The property is located in Waukegan, Warren 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 subject's assessment neighborhood code. The comparables are improved with 2-story dwellings of wood frame

¹ The Board finds the best description of the subject is found in the subject's property record card provided by the board of review, which disclosed the subject was improved with a 2-story condominium unit that has a concrete slab foundation.

exterior construction ranging in size from 1,374 to 1,644 square feet of living area. The dwellings are from 22 to 24 years old. Each comparable has central air conditioning and a garage with 420 square feet of building area. Four comparables each have one fireplace. The homes have either 1.5 or 2.5 bathrooms. The properties sold from January to November 2021 for prices ranging from \$175,000 to \$212,000 or from \$120.52 to \$137.55 per square foot of living area, land included.

Counsel for the appellant asserted there were five like kind sales in the subject's neighborhood. Counsel also asserted that comparable #2 has a larger size than the subject, the subject and comparables each have the same land market value, and four of the comparables sold below the subject's assessed value. Based on this evidence, the appellant requested the subject's assessment be reduced to \$63,882 which reflects a market value of \$191,665 or \$132.00 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 \$65,934. The subject's assessment reflects a market value of \$197,822 or \$136.24 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the subject's assessment neighborhood code and within 0.18 of a mile from the subject. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 1,452 to 1,754 square feet of living area. The dwellings are each 21 years old. Each comparable has central air conditioning, one fireplace, and a garage with 420 square feet of building area. The dwellings have either 2.5 or 3.0 bathrooms. The properties sold from March 2022 to February 2023 for prices ranging from \$199,900 to \$240,000 or from \$136.83 to \$138.89 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 nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which each sold in 2021, less proximate in time to the subject's January 1, 2023 assessment date at issue than the board of review comparables. The

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has not published figures for tax year 2023.

Board also gives less weight to board of review comparable #4 which is a considerably larger home than the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #2, and #3. These comparables sold more proximate in time to the subject's assessment date and are similar to the subject in location, age, dwelling size, and features. However, the Board gives most weight to board of review comparable #1, although one year newer in age than the subject, which is identical to the subject in dwelling size and features. Board of review comparable #1 sold in June 2022 for \$199,900. These three most similar properties sold for prices ranging from \$199,900 to \$225,000 or from \$136.86 to \$138.89 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$197,822 or \$136.24 per square foot of living area, land included, which falls below the range established by the best comparable sales in this record and is well supported as it also falls below the comparable given most weight in this record. Therefore, based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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

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