



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

APPELLANT: Wahida Najibi
DOCKET NO.: 23-01908.001-R-1
PARCEL NO.: 07-02-207-007

The parties of record before the Property Tax Appeal Board are Wahida Najibi, the appellant; 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: \$17,852
IMPR.: \$103,953
TOTAL: \$121,805

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 dwelling of wood siding exterior construction with 3,199 square feet of living area. The dwelling was built in 2007 and is approximately 16 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a garage with 671 square feet of building area. The property has an approximately 13,065 square foot site and 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 four comparable sales located within the subject's assessment neighborhood code and within 0.24 of a mile from the subject. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 3,151 to 3,432 square feet of living area. The homes were built from 2005 to 2010. Each comparable has a basement, one of which has finished area, central air conditioning, and a garage that ranges in size from 580 to 670 square feet of building area. Three comparables each have one fireplace.

The comparables sold from March 2021 to January 2022 for prices ranging from \$329,900 to \$360,000 or from \$96.12 to \$108.81 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$102,486, which reflects a market value of \$307,489 or \$96.12 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 \$121,805. The subject's assessment reflects a market value of \$365,452 or \$114.24 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within the subject's assessment neighborhood and within 0.20 of a mile from the subject. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 3,423 to 3,460 square feet of living area. The homes are each 18 years old. Each comparable has a basement, two of which have finished area, central air conditioning, one fireplace, and a garage with 662 square feet of building area. The comparables sold from March to June 2023 for prices ranging from \$410,100 to \$550,000 or from \$118.97 to \$158.96 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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparable #2, #3, and #4 as well as board of review comparables #1 and #3 which sold in 2021, less proximate in time to the subject's January 1, 2023 assessment date at issue than other comparables in this record and/or have basement finish, which the subject lacks.

The Board finds the best evidence of market value to be the appellant's comparable #1 and board of review comparable #2. The two comparables sold proximate in time to the subject's lien date at issue and are similar to the subject in location, design, age, dwelling size, and features. The two properties sold in January 2022 and March 2023 for prices of \$340,000 and \$410,100 or from \$107.90 and \$118.97 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$365,452 or \$114.24 per square foot of living

¹ 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.

area, land included, which is bracketed by the two best sales in this record. Based on the evidence in this record and after consideration of adjustments to the two best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not 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: _____

November 19, 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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